

# WC015 Swartland Municipality

## In - Year Report of Municipalities

Prepared in terms of the Local Government Municipal Finance Management Act (56/2003) Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



## Monthly Budget Statement April 2023

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# **PART 1 – IN-YEAR REPORT**

## **Section 1 – Mayor’s Report**

### **1.1 In -Year Report – Monthly Budget Statement**

The monthly budget statement for April 2023 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

### **1.2 Financial problems or risks facing the municipality**

- That Council note the impact of load shedding on its operations and more specifically the associated additional financial burden impacting the cost of providing services to communities.

## **Section 2 - Resolutions**

### **RECOMMENDATION:**

That the Executive Mayor takes cognisance of the monthly budget statement for April 2023.

## **Section 3 – Executive Summary**

### **3.1 Introduction**

The Municipal Manager, as Accounting Officer of the Municipality, is required by Section 71(1) of the Municipal Finance Management Act to submit a monthly report in a prescribed format to the Mayor within 10 working days after the end of each month on the state of the Municipality’s budget.

### **3.2 Consolidated performance**

The following table summarises the overall position on the capital and operating budgets

|                       | Original Budget | Adjustments Budget | YTD Budget    | YTD Actual    | YTD Budget vs YTD Actual Variance | YTD Budget vs YTD Actual Variance % |
|-----------------------|-----------------|--------------------|---------------|---------------|-----------------------------------|-------------------------------------|
| Operating Revenue     | R 1 093 983 966 | R 1 098 017 584    | R 856 135 146 | R 820 358 313 | R -35 776 833                     | -4%                                 |
| Operating Expenditure | R 1 029 331 855 | R 1 025 575 991    | R 757 707 432 | R 669 396 849 | R -88 310 583                     | -12%                                |
| Capital               | R 191 095 805   | R 178 839 804      | R 142 319 837 | R 98 301 901  | R -44 017 936                     | -31%                                |

**Note:** Operating revenue includes capital transfers compared to the revenue schedule under 3.2.1.

### 3.2.1 Revenue by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April |                 |                     |                  |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                       | 2021/22         | Budget Year 2022/23 |                  |                |                |                |                 |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                  |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                          |                 |                     |                  |                |                |                |                 |                |                    |
| Property rates                                                                                                    | 141 486         | 148 224             | 148 224          | 13 317         | 127 924        | 123 387        | 4 537           | 4%             | 148 224            |
| Service charges - electricity revenue                                                                             | 369 387         | 400 667             | 385 970          | 29 805         | 302 582        | 328 773        | (26 191)        | -8%            | 385 970            |
| Service charges - water revenue                                                                                   | 79 785          | 80 786              | 80 786           | 7 726          | 72 369         | 68 802         | 3 567           | 5%             | 80 786             |
| Service charges - sanitation revenue                                                                              | 48 956          | 51 390              | 51 797           | 4 481          | 43 724         | 42 906         | 818             | 2%             | 51 797             |
| Service charges - refuse revenue                                                                                  | 29 734          | 31 991              | 32 591           | 2 713          | 27 230         | 25 476         | 1 754           | 7%             | 32 591             |
| Rental of facilities and equipment                                                                                | 1 422           | 1 627               | 1 807            | 134            | 1 442          | 1 464          | (22)            | -1%            | 1 807              |
| Interest earned - external investments                                                                            | 35 489          | 35 667              | 55 754           | 593            | 6 884          | 5 255          | 1 629           | 31%            | 55 754             |
| Interest earned - outstanding debtors                                                                             | 2 646           | 3 458               | 3 161            | 371            | 3 222          | 2 590          | 632             | 24%            | 3 161              |
| Dividends received                                                                                                | –               | –                   | –                | –              | –              | –              | –               | –              | –                  |
| Fines, penalties and forfeits                                                                                     | 27 864          | 34 607              | 30 263           | 15             | 254            | 219            | 35              | 16%            | 30 263             |
| Licences and permits                                                                                              | 4 686           | 4 778               | 4 902            | 342            | 4 232          | 4 078          | 154             | 4%             | 4 902              |
| Agency services                                                                                                   | 5 264           | 6 040               | 6 040            | 265            | 4 862          | 5 073          | (210)           | -4%            | 6 040              |
| Transfers and subsidies                                                                                           | 172 790         | 186 257             | 189 755          | –              | 167 038        | 172 619        | (5 581)         | -3%            | 189 755            |
| Other revenue                                                                                                     | 15 678          | 15 508              | 16 412           | 927            | 13 891         | 13 541         | 349             | 3%             | 16 412             |
| Gains                                                                                                             | 8 068           | 15 877              | 11 666           | –              | 9 212          | 8 938          | 274             | 3%             | 11 666             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                              | <b>943 256</b>  | <b>1 016 875</b>    | <b>1 019 127</b> | <b>60 688</b>  | <b>784 867</b> | <b>803 121</b> | <b>(18 254)</b> | <b>-2%</b>     | <b>1 019 127</b>   |

The statement of Financial Performance compares the expenditure and revenue against the budget for the period ended 30 April 2023.

- **Service charges - electricity revenue** stands at 8% below the YTD budgeted projections mainly due to the effect of load shedding.
- **Interest earned – external investments** stands 31% above the YTD budgeted projections mainly due to the interest rates that improved.
- **Transfers and subsidies** stands at 3% below YTD budgeted projections due to the revenue being recognised each quarter based on the expenditure of the grants for that quarter.
- Revenue for the month of **April 2023** was **R60.688 million** whilst the overall YTD performance **excluding capital transfers** stands at **2% below** the budgeted projections.

### 3.2.2 Expenditure by source against Annual Budget

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April |                 |                     |                  |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                       | 2021/22         | Budget Year 2022/23 |                  |                |                |                |                 |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                  |                |                |                |                 |                |                    |
| <b>Expenditure By Type</b>                                                                                        |                 |                     |                  |                |                |                |                 |                |                    |
| Employee related costs                                                                                            | 265 587         | 294 029             | 298 366          | 22 649         | 229 366        | 236 779        | (7 413)         | -3%            | 298 366            |
| Remuneration of councillors                                                                                       | 10 929          | 11 251              | 11 560           | 938            | 9 352          | 9 509          | (157)           | -2%            | 11 560             |
| Debt impairment                                                                                                   | 39 382          | 37 654              | 31 448           | (1)            | 2 406          | 6 050          | (3 644)         | -60%           | 31 448             |
| Depreciation & asset impairment                                                                                   | 97 550          | 106 565             | 106 565          | 7 448          | 75 556         | 84 587         | (9 031)         | -11%           | 106 565            |
| Finance charges                                                                                                   | 15 738          | 12 361              | 15 565           | -              | 5 218          | 5 090          | 127             | 3%             | 15 565             |
| Bulk purchases - electricity                                                                                      | 292 405         | 332 200             | 312 398          | 17 671         | 216 008        | 265 000        | (48 992)        | -18%           | 312 398            |
| Inventory consumed                                                                                                | 39 915          | 47 513              | 52 621           | 1 486          | 18 836         | 17 771         | 1 065           | 6%             | 52 621             |
| Contracted services                                                                                               | 94 571          | 105 260             | 109 982          | 3 438          | 73 048         | 89 750         | (16 702)        | -19%           | 109 982            |
| Transfers and subsidies                                                                                           | 3 774           | 4 368               | 4 607            | 412            | 4 110          | 3 809          | 300             | 8%             | 4 607              |
| Other expenditure                                                                                                 | 35 846          | 51 359              | 52 718           | 2 768          | 33 061         | 37 057         | (3 996)         | -11%           | 52 718             |
| Losses                                                                                                            | 16 586          | 26 772              | 29 745           | -              | 2 438          | 2 306          | 132             | 6%             | 29 745             |
| <b>Total Expenditure</b>                                                                                          | <b>912 284</b>  | <b>1 029 332</b>    | <b>1 025 576</b> | <b>56 810</b>  | <b>669 397</b> | <b>757 707</b> | <b>(88 311)</b> | <b>-12%</b>    | <b>1 025 576</b>   |

- The variance on **Depreciation** is due to the practical planned completion date of the Moorreesburg and Darling WWTW's that changed to the 2023/24 financial year.
- The variance on **Bulk purchases - electricity** is mainly due to the effect of load shedding.
- **Contracted services** stands at 19% below the YTD budgeted projections mainly due to underspending on various line items such as De-Hoop Housing Top structure.
- **Other expenditure** stands at 11% below the YTD budgeted projections mainly due to underspending on various line items.
- Expenditure for the month of **April 2023** was **R56.810 million** whilst the overall YTD performance stands at **12% below** the budgeted projections.

### 3.2.3 Capital expenditure by source against Annual Budget

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April |                 |                     |                 |                |               |                |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                              | 2021/22         | Budget Year 2022/23 |                 |                |               |                |                 |                |                    |
|                                                                                                                                               | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                                   |                 |                     |                 |                |               |                |                 |                |                    |
| <b>Capital Expenditure - Functional Classification</b>                                                                                        |                 |                     |                 |                |               |                |                 |                |                    |
| <b>Governance and administration</b>                                                                                                          | 16 508          | 10 660              | 5 092           | 51             | 2 757         | 4 739          | (1 982)         | -42%           | 5 092              |
| Executive and council                                                                                                                         | 17              | 664                 | 651             | –              | 18            | 676            | (658)           | -97%           | 651                |
| Finance and administration                                                                                                                    | 16 491          | 9 995               | 4 441           | 51             | 2 739         | 4 063          | (1 324)         | -33%           | 4 441              |
| Internal audit                                                                                                                                | –               |                     |                 | –              | –             | –              | –               |                |                    |
| <b>Community and public safety</b>                                                                                                            | 7 441           | 7 366               | 7 273           | 422            | 4 249         | 6 065          | (1 816)         | -30%           | 7 273              |
| Community and social services                                                                                                                 | 124             | 413                 | 408             | –              | 335           | 398            | (63)            | -16%           | 408                |
| Sport and recreation                                                                                                                          | 4 421           | 3 038               | 2 817           | 81             | 1 379         | 2 817          | (1 439)         | -51%           | 2 817              |
| Public safety                                                                                                                                 | 2 896           | 3 915               | 4 047           | 341            | 2 535         | 2 850          | (315)           | -11%           | 4 047              |
| Housing                                                                                                                                       | –               |                     |                 |                |               |                | –               |                |                    |
| Health                                                                                                                                        | –               |                     |                 |                |               |                | –               |                |                    |
| <b>Economic and environmental services</b>                                                                                                    | 53 418          | 71 549              | 60 647          | 5 125          | 35 888        | 47 895         | (12 007)        | -25%           | 60 647             |
| Planning and development                                                                                                                      | 9 100           | 9 030               | 4 114           | 972            | 1 889         | 3 392          | (1 503)         | -44%           | 4 114              |
| Road transport                                                                                                                                | 44 318          | 62 519              | 56 533          | 4 153          | 33 998        | 44 503         | (10 504)        | -24%           | 56 533             |
| Environmental protection                                                                                                                      | –               |                     |                 |                |               |                | –               |                |                    |
| <b>Trading services</b>                                                                                                                       | 97 535          | 101 521             | 105 828         | 8 871          | 55 408        | 83 621         | (28 212)        | -34%           | 105 828            |
| Energy sources                                                                                                                                | 23 596          | 43 000              | 44 253          | 7 101          | 24 056        | 40 393         | (16 337)        | -40%           | 44 253             |
| Water management                                                                                                                              | 9 324           | 29 372              | 38 109          | 790            | 23 159        | 26 414         | (3 255)         | -12%           | 38 109             |
| Waste water management                                                                                                                        | 63 368          | 24 364              | 19 204          | 824            | 4 582         | 12 551         | (7 969)         | -63%           | 19 204             |
| Waste management                                                                                                                              | 1 247           | 4 786               | 4 262           | 155            | 3 611         | 4 262          | (651)           | -15%           | 4 262              |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                  | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>14 470</b>  | <b>98 302</b> | <b>142 320</b> | <b>(44 018)</b> | <b>-31%</b>    | <b>178 840</b>     |
| <b>Funded by:</b>                                                                                                                             |                 |                     |                 |                |               |                |                 |                |                    |
| National Government                                                                                                                           | 34 655          | 41 410              | 51 410          | 5 506          | 35 745        | 43 539         | (7 794)         | -18%           | 51 410             |
| Provincial Government                                                                                                                         | 11 275          | 21 339              | 16 277          | 1 569          | 2 352         | 4 755          | (2 403)         | -51%           | 16 277             |
| Transfers and subsidies - capital (monetary)                                                                                                  | 976             | 12 534              | 11 203          | 2 048          | 5 757         | 9 851          | (4 094)         | -42%           | 11 203             |
| <b>Transfers recognised - capital</b>                                                                                                         | <b>46 906</b>   | <b>75 283</b>       | <b>78 891</b>   | <b>9 123</b>   | <b>43 854</b> | <b>58 145</b>  | <b>(14 291)</b> | <b>-25%</b>    | <b>78 891</b>      |
| <b>Borrowing</b>                                                                                                                              | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>       | <b>–</b>        |                | <b>–</b>           |
| <b>Internally generated funds</b>                                                                                                             | <b>127 996</b>  | <b>115 813</b>      | <b>99 949</b>   | <b>5 347</b>   | <b>54 448</b> | <b>84 175</b>  | <b>(29 727)</b> | <b>-35%</b>    | <b>99 949</b>      |
| <b>Total Capital Funding</b>                                                                                                                  | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>14 470</b>  | <b>98 302</b> | <b>142 320</b> | <b>(44 018)</b> | <b>-31%</b>    | <b>178 840</b>     |

- Capital expenditure for the month of **April 2023** amounts to **R 14 469 825** and stands at **31%** below the projected YTD budget which is not aligned to the SDBIP and budget plan as provided by the respective directors.
- The YTD actual is at its lowest level of only **R 98 301 901 (54.97%)** compared to the total budget of **R 178 839 804** and previous years. This will result in bottlenecks in the last quarter prior to year-end and has the very real potential of material under-performance and a challenging year-end closure.
- Commitments are **R26 309 129.27**.

## 2022-2023 Top 10 Capital Projects

| No                         | PROJECT DESCRIPTION                                                                 | Adjustments<br>Budget_2 | Month Actual     | YTD<br>Expenditure | YTD<br>Budget     | Variance<br>R'000 | %<br>Variance | Status of the<br>project | Project Location | At what stage is<br>each project<br>currently ( % ) | Any challenges identified<br>that is resulting in delays?                                                         |
|----------------------------|-------------------------------------------------------------------------------------|-------------------------|------------------|--------------------|-------------------|-------------------|---------------|--------------------------|------------------|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>ROADS</b>               |                                                                                     |                         |                  |                    |                   |                   |               |                          |                  |                                                     |                                                                                                                   |
| 1                          | Roads Swartland: Resealing of Roads                                                 | 21 500 788              | 151 454          | 21 499 688         | 21 500 788        | 1 100             | 0%            | Construction             | Swartland        | 85%                                                 |                                                                                                                   |
| 2                          | Construction: Side walks and Recreational nodes (Ilinge Lethu Wesbank)              | 10 843 025              | 1 734 670        | 5 444 226          | 9 500 000         | 5 398 800         | 50%           | Construction             | Malmesbury       | 85%                                                 |                                                                                                                   |
| 3                          | Roads Swartland: Construction of New Roads                                          | 9 000 000               | 1 837 805        | 3 513 369          | 8 900 000         | 5 486 631         | 61%           | Construction             | Swartland        | 75%                                                 |                                                                                                                   |
| 4                          | Upgrading of N7/Voortrekker Northern Interchange                                    | 8 000 000               | -                | -                  | -                 | 8 000 000         | 100%          | Construction             | Malmesbury       | 80%                                                 |                                                                                                                   |
| <b>SEWERAGE</b>            |                                                                                     |                         |                  |                    |                   |                   |               |                          |                  |                                                     |                                                                                                                   |
| 5                          | Sewerage: Moorreesburg                                                              | 7 835 203               | -                | 816 138            | 6 500 000         | 7 019 065         | 90%           | Construction             | Moorreesburg     | 95%                                                 |                                                                                                                   |
| <b>WATER</b>               |                                                                                     |                         |                  |                    |                   |                   |               |                          |                  |                                                     |                                                                                                                   |
| 6                          | Swartland Bulk Water System S3.3 S3.4 Panorama to Wesbank I1/4                      | 19 641 500              | 577 272          | 15 461 216         | 14 150 000        | 4 180 284         | 21%           | Construction             | Swartland        | 90%                                                 |                                                                                                                   |
| 7                          | Generator Installation                                                              | 10 659 775              | -                | -                  | -                 | 10 659 775        | 100%          | Tender                   | Swartland        | 7%                                                  |                                                                                                                   |
| <b>ELECTRICAL SERVICES</b> |                                                                                     |                         |                  |                    |                   |                   |               |                          |                  |                                                     |                                                                                                                   |
| 8                          | Saamstaan/De Hoop:housing development: Elec Bulk supply, Infrastructure Connections | 18 500 000              | 3 108 526        | 11 819 296         | 15 500 000        | 6 680 704         | 36%           | Construction             | Malmesbury       | 76%                                                 | Contractor on site and progressing according to plan. Expenditure will be paid from INEP Funds first and then CRR |
| 9                          | 132/11kV Eskom Schoonspruit substation, 132kV transmission line and servitudes      | 10 000 000              | 537 640          | 788 084            | 8 500 000         | 9 211 916         | 92%           | Construction             | Malmesbury       | 25%                                                 |                                                                                                                   |
| 10                         | Replace oil insulated switchgear and equipment                                      | 4 850 000               | 182 946          | 4 835 878          | 4 800 000         | 14 122            | 0%            | Construction             | Swartland        | 90%                                                 | 100% procurement, 70% departmental installation                                                                   |
| <b>TOTAL</b>               |                                                                                     | <b>120 830 291</b>      | <b>8 189 595</b> | <b>68 230 060</b>  | <b>94 715 000</b> | <b>47 284 668</b> | <b>40%</b>    |                          |                  |                                                     |                                                                                                                   |

### 3.2.4 PERFORMANCE INDICATORS

| WC015 Swartland - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April |                                                                                                |     |                     |                 |               |                    |
|------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-----|---------------------|-----------------|---------------|--------------------|
| Description of financial indicator                                                                   | Basis of calculation                                                                           | Ref | Budget Year 2022/23 |                 |               |                    |
|                                                                                                      |                                                                                                |     | Original Budget     | Adjusted Budget | YearTD actual | Full Year Forecast |
| <b><u>Borrowing Management</u></b>                                                                   |                                                                                                |     |                     |                 |               |                    |
| Capital Charges to Operating Expenditure                                                             | Interest & principal paid/Operating Expenditure                                                |     | 11.6%               | 11.9%           | 12.1%         | 11.9%              |
| Borrowed funding of 'own' capital expenditure                                                        | Borrowings/Capital expenditure excl. transfers and grants                                      |     | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Safety of Capital</u></b>                                                                      |                                                                                                |     |                     |                 |               |                    |
| Debt to Equity                                                                                       | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves                           |     | 7.0%                | 7.0%            | 7.8%          | 7.0%               |
| Gearing                                                                                              | Long Term Borrowing/ Funds & Reserves                                                          |     | 32.8%               | 32.8%           | 32.4%         | 32.8%              |
| <b><u>Liquidity</u></b>                                                                              |                                                                                                |     |                     |                 |               |                    |
| Current Ratio                                                                                        | Current assets/current liabilities                                                             | 1   | 6:1                 | 6:1             | 7:1           | 6:1                |
| Liquidity Ratio                                                                                      | Monetary Assets/Current Liabilities                                                            |     | 5:1                 | 5:1             | 5:1           | 5:1                |
| <b><u>Revenue Management</u></b>                                                                     |                                                                                                |     |                     |                 |               |                    |
| Annual Debtors Collection Rate (Payment Level %)                                                     | Last 12 Mths Receipts/ Last 12 Mths Billing                                                    |     | 97.0%               | 97.0%           | 99.93%        | 97.0%              |
| <b><u>Creditors Management</u></b>                                                                   |                                                                                                |     |                     |                 |               |                    |
| Creditors System Efficiency                                                                          | % of Creditors Paid Within Terms (within MFMA s 65(e))                                         |     | 100.0%              | 100.0%          | 99.05%        | 100.0%             |
| <b><u>Other Indicators</u></b>                                                                       |                                                                                                |     |                     |                 |               |                    |
| Electricity Distribution Losses                                                                      | % Volume (units purchased and generated less units sold)/units purchased and generated         | 2   | 6.0%                | 6.0%            | 4.74%         | 6.0%               |
| Water Distribution Losses                                                                            | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2   | 21.0%               | 21.0%           | 18.76%        | 21.0%              |
| Employee costs                                                                                       | Employee costs/Total Revenue - capital revenue                                                 |     | 28.9%               | 29.3%           | 29.2%         | 29.3%              |
| Repairs & Maintenance                                                                                | R&M/Total Revenue - capital revenue                                                            |     | 6.3%                | 6.5%            | 6.6%          | 6.5%               |
| Interest & Depreciation                                                                              | I&D/Total Revenue - capital revenue                                                            |     | 11.7%               | 12.0%           | 10.3%         | 12.0%              |
| <b><u>IDP regulation financial viability indicators</u></b>                                          |                                                                                                |     |                     |                 |               |                    |
| i. Debt coverage                                                                                     | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)  |     | 18.2                | 18.1            | 11.84         | 18.1               |
| ii. O/S Service Debtors to Revenue                                                                   | Total outstanding service debtors/annual revenue received for services                         |     | 20.2%               | 11.1%           | 9.7%          | 11.1%              |
| iii. Cost coverage                                                                                   | (Available cash + Investments)/monthly fixed operational expenditure                           |     | 8.9                 | 9.7             | 9.6           | 9.7                |

**Note:** Ratios in the main will improve more positively over the reporting period as some YTD actuals only takes into account the month-to-month movements. It's envisaged that most ratios will be more in line with the budget nearing the end of the reporting period, but with the creditor payment period potentially worsening due to the current much lower capital spending.

## Section 4 – In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary

| WC015 Swartland - Table C1 Monthly Budget Statement Summary - M10 April |                  |                     |                   |                    |                    |                    |                     |                 |                    |
|-------------------------------------------------------------------------|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| Description                                                             | 2021/22          | Budget Year 2022/23 |                   |                    |                    |                    |                     |                 |                    |
|                                                                         | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| R thousands                                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>                                            |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates                                                          | 141 486          | 148 224             | 148 224           | 13 317             | 127 924            | 123 387            | 4 537               | 4%              | 148 224            |
| Service charges                                                         | 527 861          | 564 834             | 551 144           | 44 724             | 445 905            | 465 957            | (20 052)            | -4%             | 551 144            |
| Investment revenue                                                      | 35 489           | 35 667              | 55 754            | 593                | 6 884              | 5 255              | 1 629               | 31%             | 55 754             |
| Transfers and subsidies                                                 | 172 790          | 186 257             | 189 755           | –                  | 167 038            | 172 619            | (5 581)             | -3%             | 189 755            |
| Other own revenue                                                       | 65 629           | 81 894              | 74 250            | 2 054              | 37 115             | 35 903             | 1 213               | 3%              | 74 250             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>    | <b>943 256</b>   | <b>1 016 875</b>    | <b>1 019 127</b>  | <b>60 688</b>      | <b>784 867</b>     | <b>803 121</b>     | <b>(18 254)</b>     | <b>-2%</b>      | <b>1 019 127</b>   |
| Employee costs                                                          | 265 587          | 294 029             | 298 366           | 22 649             | 229 366            | 236 779            | (7 413)             | -3%             | 298 366            |
| Remuneration of Councillors                                             | 10 929           | 11 251              | 11 560            | 938                | 9 352              | 9 509              | (157)               | -2%             | 11 560             |
| Depreciation & asset impairment                                         | 97 550           | 106 565             | 106 565           | 7 448              | 75 556             | 84 587             | (9 031)             | -11%            | 106 565            |
| Finance charges                                                         | 15 738           | 12 361              | 15 565            | –                  | 5 218              | 5 090              | 127                 | 3%              | 15 565             |
| Inventory consumed and bulk purchases                                   | 332 320          | 379 713             | 365 020           | 19 158             | 234 843            | 282 771            | (47 928)            | -17%            | 365 020            |
| Transfers and subsidies                                                 | 3 774            | 4 368               | 4 607             | 412                | 4 110              | 3 809              | 300                 | 8%              | 4 607              |
| Other expenditure                                                       | 186 385          | 221 044             | 223 893           | 6 205              | 110 953            | 135 162            | (24 210)            | -18%            | 223 893            |
| <b>Total Expenditure</b>                                                | <b>912 284</b>   | <b>1 029 332</b>    | <b>1 025 576</b>  | <b>56 810</b>      | <b>669 397</b>     | <b>757 707</b>     | <b>(88 311)</b>     | <b>-12%</b>     | <b>1 025 576</b>   |
| <b>Surplus/(Deficit)</b>                                                | <b>30 972</b>    | <b>(12 457)</b>     | <b>(6 449)</b>    | <b>3 878</b>       | <b>115 470</b>     | <b>45 414</b>      | <b>70 056</b>       | <b>154%</b>     | <b>(6 449)</b>     |
| Transfers and subsidies - capital                                       | 46 181           | 62 749              | 67 687            | –                  | 35 492             | 43 823             | (8 331)             | -19%            | 67 687             |
| Transfers and subsidies - capital                                       | 5 170            | 14 360              | 11 203            | –                  | –                  | 9 192              | (9 192)             | -100%           | 11 203             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>    | <b>82 323</b>    | <b>64 652</b>       | <b>72 442</b>     | <b>3 878</b>       | <b>150 961</b>     | <b>98 428</b>      | <b>52 534</b>       | <b>53%</b>      | <b>72 442</b>      |
| Share of surplus/ (deficit) of associate                                | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| <b>Surplus/ (Deficit) for the year</b>                                  | <b>82 323</b>    | <b>64 652</b>       | <b>72 442</b>     | <b>3 878</b>       | <b>150 961</b>     | <b>98 428</b>      | <b>52 534</b>       | <b>53%</b>      | <b>72 442</b>      |
| <b>Capital expenditure &amp; funds sources</b>                          |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>                                              | <b>174 902</b>   | <b>191 096</b>      | <b>178 840</b>    | <b>14 470</b>      | <b>98 302</b>      | <b>142 320</b>     | <b>(44 018)</b>     | <b>-31%</b>     | <b>178 840</b>     |
| Capital transfers recognised                                            | 46 906           | 75 283              | 78 891            | 9 123              | 43 854             | 58 145             | (14 291)            | -25%            | 78 891             |
| Borrowing                                                               | –                | –                   | –                 | –                  | –                  | –                  | –                   | –               | –                  |
| Internally generated funds                                              | <b>127 996</b>   | <b>115 813</b>      | <b>99 949</b>     | <b>5 347</b>       | <b>54 448</b>      | <b>84 175</b>      | <b>(29 727)</b>     | <b>-35%</b>     | <b>99 949</b>      |
| <b>Total sources of capital funds</b>                                   | <b>174 902</b>   | <b>191 096</b>      | <b>178 840</b>    | <b>14 470</b>      | <b>98 302</b>      | <b>142 320</b>     | <b>(44 018)</b>     | <b>-31%</b>     | <b>178 840</b>     |
| <b>Financial position</b>                                               |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets                                                    | 794 751          | 817 340             | 817 340           |                    | 932 543            |                    |                     |                 | 817 340            |
| Total non current assets                                                | 2 184 164        | 2 242 407           | 2 231 792         |                    | 2 197 123          |                    |                     |                 | 2 231 792          |
| Total current liabilities                                               | 132 067          | 137 413             | 137 413           |                    | 143 427            |                    |                     |                 | 137 413            |
| Total non current liabilities                                           | 224 232          | 227 607             | 227 607           |                    | 219 730            |                    |                     |                 | 227 607            |
| Community wealth/Equity                                                 | <b>2 622 616</b> | <b>2 694 728</b>    | <b>2 684 113</b>  |                    | <b>2 615 548</b>   |                    |                     |                 | <b>2 684 113</b>   |
| <b>Cash flows</b>                                                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                          | 189 054          | 157 405             | 172 560           | 12 066             | 210 972            | 131 535            | (79 437)            | -60%            | 172 560            |
| Net cash from (used) investing                                          | (155 705)        | (175 219)           | (167 174)         | 14 470             | (89 081)           | (150 308)          | (61 228)            | 41%             | (167 174)          |
| Net cash from (used) financing                                          | (8 462)          | (11 500)            | (8 261)           | (95)               | (722)              | 8 750              | 9 472               | 108%            | (8 261)            |
| <b>Cash/cash equivalents at the month/year end</b>                      | <b>665 091</b>   | <b>612 926</b>      | <b>662 215</b>    | <b>–</b>           | <b>786 260</b>     | <b>655 067</b>     | <b>(131 192)</b>    | <b>-20%</b>     | <b>662 215</b>     |
| <b>Debtors &amp; creditors analysis</b>                                 | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>                                             |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source                                                  | 48 848           | 16 507              | 3 602             | 2 105              | 1 917              | 4 738              | 3 052               | 23 489          | 104 257            |
| <b>Creditors Age Analysis</b>                                           |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors                                                         | 21 652           | 359                 | –                 | 6                  | –                  | –                  | –                   | 62              | 22 080             |

#### 4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

| WC015 Swartland - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April |                 |                     |                  |                |                |                |                 |                |                    |
|---------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                         | 2021/22         | Budget Year 2022/23 |                  |                |                |                |                 |                |                    |
|                                                                                                                     | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| R thousands                                                                                                         |                 |                     |                  |                |                |                |                 |                |                    |
| <b>Revenue - Functional</b>                                                                                         |                 |                     |                  |                |                |                |                 |                |                    |
| <i>Governance and administration</i>                                                                                | 239 519         | 267 475             | 283 946          | 14 449         | 210 773        | 203 654        | 7 119           | 3%             | 283 946            |
| Executive and council                                                                                               | 266             | 299                 | 299              | 20             | 67             | 241            | (174)           | -72%           | 299                |
| Finance and administration                                                                                          | 239 253         | 267 175             | 283 229          | 14 429         | 210 706        | 203 413        | 7 293           | 4%             | 283 229            |
| Internal audit                                                                                                      | -               | -                   | 418              | -              | -              | -              | -               |                | 418                |
| <i>Community and public safety</i>                                                                                  | 104 273         | 114 566             | 96 077           | 373            | 40 660         | 49 147         | (8 488)         | -17%           | 96 077             |
| Community and social services                                                                                       | 12 768          | 14 550              | 14 640           | 112            | 10 068         | 11 233         | (1 164)         | -10%           | 14 640             |
| Sport and recreation                                                                                                | 6 216           | 4 716               | 5 123            | 233            | 5 217          | 4 295          | 923             | 21%            | 5 123              |
| Public safety                                                                                                       | 35 475          | 41 252              | 38 405           | 13             | 7 599          | 6 164          | 1 435           | 23%            | 38 405             |
| Housing                                                                                                             | 49 814          | 54 049              | 37 909           | 16             | 17 775         | 27 456         | (9 681)         | -35%           | 37 909             |
| Health                                                                                                              | -               | -                   | -                | -              | -              | -              | -               |                | -                  |
| <i>Economic and environmental services</i>                                                                          | 25 138          | 42 647              | 43 561           | 913            | 21 206         | 34 429         | (13 223)        | -38%           | 43 561             |
| Planning and development                                                                                            | 5 360           | 4 266               | 4 571            | 298            | 4 209          | 3 684          | 524             | 14%            | 4 571              |
| Road transport                                                                                                      | 19 778          | 38 381              | 38 990           | 616            | 16 997         | 30 745         | (13 747)        | -45%           | 38 990             |
| Environmental protection                                                                                            | -               | -                   | -                | -              | -              | -              | -               |                | -                  |
| <i>Trading services</i>                                                                                             | 625 653         | 669 263             | 674 401          | 44 952         | 547 700        | 568 878        | (21 177)        | -4%            | 674 401            |
| Energy sources                                                                                                      | 384 053         | 424 953             | 410 289          | 29 817         | 318 492        | 351 205        | (32 713)        | -9%            | 410 289            |
| Water management                                                                                                    | 98 419          | 113 350             | 126 281          | 7 823          | 111 149        | 101 717        | 9 432           | 9%             | 126 281            |
| Waste water management                                                                                              | 94 784          | 79 832              | 85 247           | 4 434          | 72 054         | 71 352         | 702             | 1%             | 85 247             |
| Waste management                                                                                                    | 48 397          | 51 128              | 52 583           | 2 878          | 46 006         | 44 604         | 1 402           | 3%             | 52 583             |
| <i>Other</i>                                                                                                        | 23              | 32                  | 32               | -              | 19             | 27             | (8)             | -30%           | 32                 |
| <b>Total Revenue - Functional</b>                                                                                   | <b>994 607</b>  | <b>1 093 984</b>    | <b>1 098 018</b> | <b>60 688</b>  | <b>820 358</b> | <b>856 135</b> | <b>(35 777)</b> | <b>-4%</b>     | <b>1 098 018</b>   |
| <b>Expenditure - Functional</b>                                                                                     |                 |                     |                  |                |                |                |                 |                |                    |
| <i>Governance and administration</i>                                                                                | 132 858         | 163 385             | 161 656          | 10 462         | 111 661        | 122 476        | (10 815)        | -9%            | 161 656            |
| Executive and council                                                                                               | 21 809          | 24 245              | 24 851           | 2 167          | 19 149         | 20 175         | (1 025)         | -5%            | 24 851             |
| Finance and administration                                                                                          | 109 291         | 136 996             | 134 247          | 8 163          | 91 046         | 100 587        | (9 542)         | -9%            | 134 247            |
| Internal audit                                                                                                      | 1 758           | 2 144               | 2 558            | 133            | 1 467          | 1 714          | (248)           | -14%           | 2 558              |
| <i>Community and public safety</i>                                                                                  | 167 290         | 177 068             | 174 942          | 9 336          | 112 451        | 124 222        | (11 771)        | -9%            | 174 942            |
| Community and social services                                                                                       | 22 749          | 24 900              | 24 488           | 1 614          | 17 393         | 19 402         | (2 009)         | -10%           | 24 488             |
| Sport and recreation                                                                                                | 31 043          | 31 657              | 32 420           | 2 429          | 25 036         | 25 337         | (301)           | -1%            | 32 420             |
| Public safety                                                                                                       | 74 076          | 82 053              | 79 591           | 4 977          | 43 668         | 47 116         | (3 448)         | -7%            | 79 591             |
| Housing                                                                                                             | 39 422          | 38 458              | 38 444           | 317            | 26 354         | 32 367         | (6 013)         | -19%           | 38 444             |
| Health                                                                                                              | -               | -                   | -                | -              | -              | -              | -               |                | -                  |
| <i>Economic and environmental services</i>                                                                          | 73 145          | 81 908              | 85 817           | 4 811          | 57 692         | 63 703         | (6 011)         | -9%            | 85 817             |
| Planning and development                                                                                            | 13 091          | 16 545              | 16 483           | 1 048          | 10 627         | 13 355         | (2 729)         | -20%           | 16 483             |
| Road transport                                                                                                      | 60 053          | 65 362              | 69 334           | 3 763          | 47 066         | 50 348         | (3 282)         | -7%            | 69 334             |
| Environmental protection                                                                                            | -               | -                   | -                | -              | -              | -              | -               |                | -                  |
| <i>Trading services</i>                                                                                             | 537 262         | 604 693             | 600 880          | 31 781         | 385 532        | 445 255        | (59 722)        | -13%           | 600 880            |
| Energy sources                                                                                                      | 328 076         | 386 254             | 367 214          | 20 882         | 252 800        | 303 277        | (50 477)        | -17%           | 367 214            |
| Water management                                                                                                    | 79 122          | 91 450              | 96 426           | 3 554          | 38 762         | 39 478         | (716)           | -2%            | 96 426             |
| Waste water management                                                                                              | 74 551          | 74 589              | 73 962           | 4 502          | 53 009         | 55 061         | (2 052)         | -4%            | 73 962             |
| Waste management                                                                                                    | 55 513          | 52 399              | 63 279           | 2 843          | 40 962         | 47 439         | (6 477)         | -14%           | 63 279             |
| <i>Other</i>                                                                                                        | 1 729           | 2 279               | 2 280            | 420            | 2 060          | 2 051          | 9               | 0%             | 2 280              |
| <b>Total Expenditure - Functional</b>                                                                               | <b>912 284</b>  | <b>1 029 332</b>    | <b>1 025 576</b> | <b>56 810</b>  | <b>669 397</b> | <b>757 707</b> | <b>(88 311)</b> | <b>-12%</b>    | <b>1 025 576</b>   |
| <b>Surplus/ (Deficit) for the year</b>                                                                              | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  | <b>52 534</b>   | <b>53%</b>     | <b>72 442</b>      |

#### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

| WC015 Swartland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April |                 |                     |                  |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                    | 2021/22         | Budget Year 2022/23 |                  |                |                |                |                 |                |                    |
|                                                                                                                                     | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                  |                 |                     |                  |                |                |                |                 |                |                    |
| <b><u>Revenue by Vote</u></b>                                                                                                       |                 |                     |                  |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                         | 12 492          | 12 358              | 12 799           | 36             | 9 436          | 9 375          | 60              | 0.6%           | 12 799             |
| Vote 2 - Civil Services                                                                                                             | 256 272         | 287 762             | 298 254          | 15 317         | 240 035        | 242 176        | (2 140)         | -0.9%          | 298 254            |
| Vote 3 - Council                                                                                                                    | 266             | 299                 | 299              | 20             | 67             | 241            | (174)           | -72.1%         | 299                |
| Vote 4 - Electricity Services                                                                                                       | 384 053         | 424 953             | 410 289          | 29 817         | 318 492        | 351 205        | (32 713)        | -9.3%          | 410 289            |
| Vote 5 - Financial Services                                                                                                         | 237 101         | 253 248             | 278 835          | 14 350         | 209 199        | 202 139        | 7 059           | 3.5%           | 278 835            |
| Vote 6 - Development Services                                                                                                       | 58 806          | 63 075              | 47 587           | 523            | 26 385         | 35 523         | (9 137)         | -25.7%         | 47 587             |
| Vote 7 - Municipal Manager                                                                                                          | -               | -                   | 418              | -              | -              | -              | -               |                | 418                |
| Vote 8 - Protection Services                                                                                                        | 45 617          | 52 289              | 49 537           | 625            | 16 744         | 15 476         | 1 268           | 8.2%           | 49 537             |
| <b>Total Revenue by Vote</b>                                                                                                        | <b>994 607</b>  | <b>1 093 984</b>    | <b>1 098 018</b> | <b>60 688</b>  | <b>820 358</b> | <b>856 135</b> | <b>(35 777)</b> | <b>-4.2%</b>   | <b>1 098 018</b>   |
| <b><u>Expenditure by Vote</u></b>                                                                                                   |                 |                     |                  |                |                |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                         | 35 621          | 41 327              | 41 627           | 2 970          | 29 884         | 33 386         | (3 501)         | -10.5%         | 41 627             |
| Vote 2 - Civil Services                                                                                                             | 308 064         | 327 711             | 346 428          | 18 395         | 218 898        | 233 436        | (14 538)        | -6.2%          | 346 428            |
| Vote 3 - Council                                                                                                                    | 18 175          | 19 043              | 19 652           | 1 692          | 16 574         | 16 279         | 295             | 1.8%           | 19 652             |
| Vote 4 - Electricity Services                                                                                                       | 342 334         | 402 200             | 383 165          | 20 859         | 257 268        | 307 470        | (50 202)        | -16.3%         | 383 165            |
| Vote 5 - Financial Services                                                                                                         | 51 960          | 68 681              | 67 075           | 4 036          | 42 518         | 47 927         | (5 409)         | -11.3%         | 67 075             |
| Vote 6 - Development Services                                                                                                       | 62 100          | 64 490              | 64 188           | 2 110          | 44 834         | 53 429         | (8 595)         | -16.1%         | 64 188             |
| Vote 7 - Municipal Manager                                                                                                          | 7 507           | 10 335              | 10 747           | 808            | 5 714          | 8 037          | (2 322)         | -28.9%         | 10 747             |
| Vote 8 - Protection Services                                                                                                        | 86 523          | 95 545              | 92 694           | 5 941          | 53 705         | 57 744         | (4 039)         | -7.0%          | 92 694             |
| <b>Total Expenditure by Vote</b>                                                                                                    | <b>912 284</b>  | <b>1 029 332</b>    | <b>1 025 576</b> | <b>56 810</b>  | <b>669 397</b> | <b>757 707</b> | <b>(88 311)</b> | <b>-11.7%</b>  | <b>1 025 576</b>   |
| <b>Surplus/ (Deficit) for the year</b>                                                                                              | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  | <b>52 534</b>   | <b>53.4%</b>   | <b>72 442</b>      |

#### 4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

| WC015 Swartland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April |                 |                     |                  |                |                |                |                 |                |                    |
|-------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|------------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description                                                                                                       | 2021/22         | Budget Year 2022/23 |                  |                |                |                |                 |                |                    |
|                                                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                |                 |                     |                  |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>                                                                                          |                 |                     |                  |                |                |                |                 |                |                    |
| Property rates                                                                                                    | 141 486         | 148 224             | 148 224          | 13 317         | 127 924        | 123 387        | 4 537           | 4%             | 148 224            |
| Service charges - electricity revenue                                                                             | 369 387         | 400 667             | 385 970          | 29 805         | 302 582        | 328 773        | (26 191)        | -8%            | 385 970            |
| Service charges - water revenue                                                                                   | 79 785          | 80 786              | 80 786           | 7 726          | 72 369         | 68 802         | 3 567           | 5%             | 80 786             |
| Service charges - sanitation revenue                                                                              | 48 956          | 51 390              | 51 797           | 4 481          | 43 724         | 42 906         | 818             | 2%             | 51 797             |
| Service charges - refuse revenue                                                                                  | 29 734          | 31 991              | 32 591           | 2 713          | 27 230         | 25 476         | 1 754           | 7%             | 32 591             |
| Rental of facilities and equipment                                                                                | 1 422           | 1 627               | 1 807            | 134            | 1 442          | 1 464          | (22)            | -1%            | 1 807              |
| Interest earned - external investments                                                                            | 35 489          | 35 667              | 55 754           | 593            | 6 884          | 5 255          | 1 629           | 31%            | 55 754             |
| Interest earned - outstanding debtors                                                                             | 2 646           | 3 458               | 3 161            | 371            | 3 222          | 2 590          | 632             | 24%            | 3 161              |
| Dividends received                                                                                                | —               | —                   | —                | —              | —              | —              | —               | —              | —                  |
| Fines, penalties and forfeits                                                                                     | 27 864          | 34 607              | 30 263           | 15             | 254            | 219            | 35              | 16%            | 30 263             |
| Licences and permits                                                                                              | 4 686           | 4 778               | 4 902            | 342            | 4 232          | 4 078          | 154             | 4%             | 4 902              |
| Agency services                                                                                                   | 5 264           | 6 040               | 6 040            | 265            | 4 862          | 5 073          | (210)           | -4%            | 6 040              |
| Transfers and subsidies                                                                                           | 172 790         | 186 257             | 189 755          | —              | 167 038        | 172 619        | (5 581)         | -3%            | 189 755            |
| Other revenue                                                                                                     | 15 678          | 15 508              | 16 412           | 927            | 13 891         | 13 541         | 349             | 3%             | 16 412             |
| Gains                                                                                                             | 8 068           | 15 877              | 11 666           | —              | 9 212          | 8 938          | 274             | 3%             | 11 666             |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                              | <b>943 256</b>  | <b>1 016 875</b>    | <b>1 019 127</b> | <b>60 688</b>  | <b>784 867</b> | <b>803 121</b> | <b>(18 254)</b> | <b>-2%</b>     | <b>1 019 127</b>   |
| <b>Expenditure By Type</b>                                                                                        |                 |                     |                  |                |                |                |                 |                |                    |
| Employee related costs                                                                                            | 265 587         | 294 029             | 298 366          | 22 649         | 229 366        | 236 779        | (7 413)         | -3%            | 298 366            |
| Remuneration of councillors                                                                                       | 10 929          | 11 251              | 11 560           | 938            | 9 352          | 9 509          | (157)           | -2%            | 11 560             |
| Debt impairment                                                                                                   | 39 382          | 37 654              | 31 448           | (1)            | 2 406          | 6 050          | (3 644)         | -60%           | 31 448             |
| Depreciation & asset impairment                                                                                   | 97 550          | 106 565             | 106 565          | 7 448          | 75 556         | 84 587         | (9 031)         | -11%           | 106 565            |
| Finance charges                                                                                                   | 15 738          | 12 361              | 15 565           | —              | 5 218          | 5 090          | 127             | 3%             | 15 565             |
| Bulk purchases - electricity                                                                                      | 292 405         | 332 200             | 312 398          | 17 671         | 216 008        | 265 000        | (48 992)        | -18%           | 312 398            |
| Inventory consumed                                                                                                | 39 915          | 47 513              | 52 621           | 1 486          | 18 836         | 17 771         | 1 065           | 6%             | 52 621             |
| Contracted services                                                                                               | 94 571          | 105 260             | 109 982          | 3 438          | 73 048         | 89 750         | (16 702)        | -19%           | 109 982            |
| Transfers and subsidies                                                                                           | 3 774           | 4 368               | 4 607            | 412            | 4 110          | 3 809          | 300             | 8%             | 4 607              |
| Other expenditure                                                                                                 | 35 846          | 51 359              | 52 718           | 2 768          | 33 061         | 37 057         | (3 996)         | -11%           | 52 718             |
| Losses                                                                                                            | 16 586          | 26 772              | 29 745           | —              | 2 438          | 2 306          | 132             | 6%             | 29 745             |
| <b>Total Expenditure</b>                                                                                          | <b>912 284</b>  | <b>1 029 332</b>    | <b>1 025 576</b> | <b>56 810</b>  | <b>669 397</b> | <b>757 707</b> | <b>(88 311)</b> | <b>-12%</b>    | <b>1 025 576</b>   |
| <b>Surplus/(Deficit)</b>                                                                                          | <b>30 972</b>   | <b>(12 457)</b>     | <b>(6 449)</b>   | <b>3 878</b>   | <b>115 470</b> | <b>45 414</b>  | <b>70 056</b>   | <b>0</b>       | <b>(6 449)</b>     |
| Transfers and subsidies - capital (monetary allocations) (National /                                              | 46 181          | 62 749              | 67 687           | —              | 35 492         | 43 823         | (8 331)         | (0)            | 67 687             |
| Transfers and subsidies - capital (monetary allocations) (National /                                              | 5 170           | 14 360              | 11 203           | —              | —              | 9 192          | (9 192)         | (0)            | 11 203             |
| Transfers and subsidies - capital (in-kind - all)                                                                 | —               | —                   | —                | —              | —              | —              | —               | —              | —                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                              | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  |                 |                | <b>72 442</b>      |
| Taxation                                                                                                          | —               | —                   | —                | —              | —              | —              | —               | —              | —                  |
| <b>Surplus/(Deficit) after taxation</b>                                                                           | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  |                 |                | <b>72 442</b>      |
| Attributable to minorities                                                                                        | —               | —                   | —                | —              | —              | —              | —               | —              | —                  |
| <b>Surplus/(Deficit) attributable to</b>                                                                          | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  |                 |                | <b>72 442</b>      |
| Share of surplus/ (deficit) of associate                                                                          | —               | —                   | —                | —              | —              | —              | —               | —              | —                  |
| <b>Surplus/ (Deficit) for the year</b>                                                                            | <b>82 323</b>   | <b>64 652</b>       | <b>72 442</b>    | <b>3 878</b>   | <b>150 961</b> | <b>98 428</b>  |                 |                | <b>72 442</b>      |

#### 4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

| WC015 Swartland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April |                 |                     |                 |                |               |                |                 |                |                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| Vote Description                                                                                                                              | 2021/22         | Budget Year 2022/23 |                 |                |               |                |                 |                |                    |
|                                                                                                                                               | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                                                            |                 |                     |                 |                |               |                |                 |                |                    |
| <b><u>Multi-Year expenditure appropriation</u></b>                                                                                            |                 |                     |                 |                |               |                |                 |                |                    |
| Vote 2 - Civil Services                                                                                                                       | 87 523          | 84 445              | 83 689          | 4 308          | 48 334        | 64 619         | (16 285)        | -25%           | 83 689             |
| Vote 4 - Electricity Services                                                                                                                 | 14 801          | 30 600              | 30 600          | 5 647          | 14 182        | 27 600         | (13 418)        | -49%           | 30 600             |
| Vote 6 - Development Services                                                                                                                 | 8 463           | 17 459              | 1 945           | 323            | 740           | 1 450          | (710)           | -49%           | 1 945              |
| <b>Total Capital Multi-year expenditure</b>                                                                                                   | <b>110 787</b>  | <b>132 504</b>      | <b>116 234</b>  | <b>10 278</b>  | <b>63 257</b> | <b>93 669</b>  | <b>(30 412)</b> | <b>-32%</b>    | <b>116 234</b>     |
| <b><u>Single Year expenditure appropriation</u></b>                                                                                           |                 |                     |                 |                |               |                |                 |                |                    |
| Vote 1 - Corporate Services                                                                                                                   | 513             | 404                 | 595             | –              | 315           | 579            | (264)           | -46%           | 595                |
| Vote 2 - Civil Services                                                                                                                       | 45 642          | 31 699              | 34 974          | 404            | 16 701        | 22 850         | (6 150)         | -27%           | 34 974             |
| Vote 3 - Council                                                                                                                              | 9               | 654                 | 641             | –              | 6             | 664            | (658)           | -99%           | 641                |
| Vote 4 - Electricity Services                                                                                                                 | 10 891          | 15 404              | 16 444          | 1 505          | 12 054        | 15 595         | (3 541)         | -23%           | 16 444             |
| Vote 5 - Financial Services                                                                                                                   | 802             | 711                 | 705             | –              | 285           | 647            | (362)           | -56%           | 705                |
| Vote 6 - Development Services                                                                                                                 | 3 355           | 5 795               | 5 190           | 1 942          | 3 138         | 5 454          | (2 316)         | -42%           | 5 190              |
| Vote 7 - Municipal Manager                                                                                                                    | 7               | 10                  | 10              | –              | 12            | 12             | (0)             | 0%             | 10                 |
| Vote 8 - Protection Services                                                                                                                  | 2 896           | 3 915               | 4 047           | 341            | 2 535         | 2 850          | (315)           | -11%           | 4 047              |
| <b>Total Capital single-year expenditure</b>                                                                                                  | <b>64 114</b>   | <b>58 591</b>       | <b>62 606</b>   | <b>4 192</b>   | <b>35 045</b> | <b>48 651</b>  | <b>(13 606)</b> | <b>-28%</b>    | <b>62 606</b>      |
| <b>Total Capital Expenditure</b>                                                                                                              | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>14 470</b>  | <b>98 302</b> | <b>142 320</b> | <b>(44 018)</b> | <b>-31%</b>    | <b>178 840</b>     |
| <b><u>Capital Expenditure - Functional Classification</u></b>                                                                                 |                 |                     |                 |                |               |                |                 |                |                    |
| <b><i>Governance and administration</i></b>                                                                                                   | <b>16 508</b>   | <b>10 660</b>       | <b>5 092</b>    | <b>51</b>      | <b>2 757</b>  | <b>4 739</b>   | <b>(1 982)</b>  | <b>-42%</b>    | <b>5 092</b>       |
| Executive and council                                                                                                                         | 17              | 664                 | 651             | –              | 18            | 676            | (658)           | -97%           | 651                |
| Finance and administration                                                                                                                    | 16 491          | 9 995               | 4 441           | 51             | 2 739         | 4 063          | (1 324)         | -33%           | 4 441              |
| Internal audit                                                                                                                                | –               | –                   | –               | –              | –             | –              | –               | –              | –                  |
| <b><i>Community and public safety</i></b>                                                                                                     | <b>7 441</b>    | <b>7 366</b>        | <b>7 273</b>    | <b>422</b>     | <b>4 249</b>  | <b>6 065</b>   | <b>(1 816)</b>  | <b>-30%</b>    | <b>7 273</b>       |
| Community and social services                                                                                                                 | 124             | 413                 | 408             | –              | 335           | 398            | (63)            | -16%           | 408                |
| Sport and recreation                                                                                                                          | 4 421           | 3 038               | 2 817           | 81             | 1 379         | 2 817          | (1 439)         | -51%           | 2 817              |
| Public safety                                                                                                                                 | 2 896           | 3 915               | 4 047           | 341            | 2 535         | 2 850          | (315)           | -11%           | 4 047              |
| Housing                                                                                                                                       | –               | –                   | –               | –              | –             | –              | –               | –              | –                  |
| Health                                                                                                                                        | –               | –                   | –               | –              | –             | –              | –               | –              | –                  |
| <b><i>Economic and environmental services</i></b>                                                                                             | <b>53 418</b>   | <b>71 549</b>       | <b>60 647</b>   | <b>5 125</b>   | <b>35 888</b> | <b>47 895</b>  | <b>(12 007)</b> | <b>-25%</b>    | <b>60 647</b>      |
| Planning and development                                                                                                                      | 9 100           | 9 030               | 4 114           | 972            | 1 889         | 3 392          | (1 503)         | -44%           | 4 114              |
| Road transport                                                                                                                                | 44 318          | 62 519              | 56 533          | 4 153          | 33 998        | 44 503         | (10 504)        | -24%           | 56 533             |
| Environmental protection                                                                                                                      | –               | –                   | –               | –              | –             | –              | –               | –              | –                  |
| <b><i>Trading services</i></b>                                                                                                                | <b>97 535</b>   | <b>101 521</b>      | <b>105 828</b>  | <b>8 871</b>   | <b>55 408</b> | <b>83 621</b>  | <b>(28 212)</b> | <b>-34%</b>    | <b>105 828</b>     |
| Energy sources                                                                                                                                | 23 596          | 43 000              | 44 253          | 7 101          | 24 056        | 40 393         | (16 337)        | -40%           | 44 253             |
| Water management                                                                                                                              | 9 324           | 29 372              | 38 109          | 790            | 23 159        | 26 414         | (3 255)         | -12%           | 38 109             |
| Waste water management                                                                                                                        | 63 368          | 24 364              | 19 204          | 824            | 4 582         | 12 551         | (7 969)         | -63%           | 19 204             |
| Waste management                                                                                                                              | 1 247           | 4 786               | 4 262           | 155            | 3 611         | 4 262          | (651)           | -15%           | 4 262              |
| <b>Total Capital Expenditure - Functional Classification</b>                                                                                  | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>14 470</b>  | <b>98 302</b> | <b>142 320</b> | <b>(44 018)</b> | <b>-31%</b>    | <b>178 840</b>     |
| <b><u>Funded by:</u></b>                                                                                                                      |                 |                     |                 |                |               |                |                 |                |                    |
| National Government                                                                                                                           | 34 655          | 41 410              | 51 410          | 5 506          | 35 745        | 43 539         | (7 794)         | -18%           | 51 410             |
| Provincial Government                                                                                                                         | 11 275          | 21 339              | 16 277          | 1 569          | 2 352         | 4 755          | (2 403)         | -51%           | 16 277             |
| Transfers and subsidies - capital (monetary)                                                                                                  | 976             | 12 534              | 11 203          | 2 048          | 5 757         | 9 851          | (4 094)         | -42%           | 11 203             |
| <b>Transfers recognised - capital</b>                                                                                                         | <b>46 906</b>   | <b>75 283</b>       | <b>78 891</b>   | <b>9 123</b>   | <b>43 854</b> | <b>58 145</b>  | <b>(14 291)</b> | <b>-25%</b>    | <b>78 891</b>      |
| <b>Borrowing</b>                                                                                                                              | <b>–</b>        | <b>–</b>            | <b>–</b>        | <b>–</b>       | <b>–</b>      | <b>–</b>       | <b>–</b>        | <b>–</b>       | <b>–</b>           |
| <b>Internally generated funds</b>                                                                                                             | <b>127 996</b>  | <b>115 813</b>      | <b>99 949</b>   | <b>5 347</b>   | <b>54 448</b> | <b>84 175</b>  | <b>(29 727)</b> | <b>-35%</b>    | <b>99 949</b>      |
| <b>Total Capital Funding</b>                                                                                                                  | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>14 470</b>  | <b>98 302</b> | <b>142 320</b> | <b>(44 018)</b> | <b>-31%</b>    | <b>178 840</b>     |

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

| WC015 Swartland - Table C6 Monthly Budget Statement - Financial Position - M10 April |                  |                     |                  |                  |                    |
|--------------------------------------------------------------------------------------|------------------|---------------------|------------------|------------------|--------------------|
| Description                                                                          | 2021/22          | Budget Year 2022/23 |                  |                  |                    |
|                                                                                      | Audited Outcome  | Original Budget     | Adjusted Budget  | YearTD actual    | Full Year Forecast |
| <b>R thousands</b>                                                                   |                  |                     |                  |                  |                    |
| <b>ASSETS</b>                                                                        |                  |                     |                  |                  |                    |
| <b>Current assets</b>                                                                |                  |                     |                  |                  |                    |
| Cash                                                                                 | 665 091          | 662 215             | 662 213          | 85 654           | 662 213            |
| Call investment deposits                                                             |                  | –                   | –                | 680 000          | –                  |
| Consumer debtors                                                                     | 99 115           | 113 222             | 113 222          | 99 532           | 113 222            |
| Other debtors                                                                        | 8 909            | 19 572              | 19 572           | 17 519           | 19 572             |
| Current portion of long-term receivables                                             | 4                | 4                   | 4                | 4                | 4                  |
| Inventory                                                                            | 21 632           | 22 327              | 22 330           | 49 833           | 22 330             |
| <b>Total current assets</b>                                                          | <b>794 751</b>   | <b>817 340</b>      | <b>817 340</b>   | <b>932 543</b>   | <b>817 340</b>     |
| <b>Non current assets</b>                                                            |                  |                     |                  |                  |                    |
| Long-term receivables                                                                | 36               | 11                  | 11               | (0)              | 11                 |
| Investments                                                                          |                  | –                   | –                |                  | –                  |
| Investment property                                                                  | 34 326           | 25 370              | 34 200           | 23 996           | 34 200             |
| Investments in Associate                                                             |                  | –                   | –                |                  | –                  |
| Property, plant and equipment                                                        | 2 148 179        | 2 215 238           | 2 195 793        | 2 171 663        | 2 195 793          |
| Biological                                                                           |                  | –                   | –                |                  | –                  |
| Intangible                                                                           | 504              | 668                 | 668              | 345              | 668                |
| Other non-current assets                                                             | 1 120            | 1 120               | 1 120            | 1 120            | 1 120              |
| <b>Total non current assets</b>                                                      | <b>2 184 164</b> | <b>2 242 407</b>    | <b>2 231 792</b> | <b>2 197 123</b> | <b>2 231 792</b>   |
| <b>TOTAL ASSETS</b>                                                                  | <b>2 978 915</b> | <b>3 059 748</b>    | <b>3 049 133</b> | <b>3 129 666</b> | <b>3 049 133</b>   |
| <b>LIABILITIES</b>                                                                   |                  |                     |                  |                  |                    |
| <b>Current liabilities</b>                                                           |                  |                     |                  |                  |                    |
| Bank overdraft                                                                       |                  | –                   | –                |                  | –                  |
| Borrowing                                                                            | 8 634            | 8 933               | 8 933            | 8 634            | 8 933              |
| Consumer deposits                                                                    | 16 450           | 16 950              | 16 950           | 17 650           | 16 950             |
| Trade and other payables                                                             | 94 958           | 98 306              | 98 306           | 109 591          | 98 306             |
| Provisions                                                                           | 12 025           | 13 225              | 13 225           | 7 551            | 13 225             |
| <b>Total current liabilities</b>                                                     | <b>132 067</b>   | <b>137 413</b>      | <b>137 413</b>   | <b>143 427</b>   | <b>137 413</b>     |
| <b>Non current liabilities</b>                                                       |                  |                     |                  |                  |                    |
| Borrowing                                                                            | 90 851           | 81 791              | 81 791           | 86 348           | 81 791             |
| Provisions                                                                           | 133 381          | 145 816             | 145 816          | 133 381          | 145 816            |
| <b>Total non current liabilities</b>                                                 | <b>224 232</b>   | <b>227 607</b>      | <b>227 607</b>   | <b>219 730</b>   | <b>227 607</b>     |
| <b>TOTAL LIABILITIES</b>                                                             | <b>356 299</b>   | <b>365 020</b>      | <b>365 020</b>   | <b>363 156</b>   | <b>365 020</b>     |
| <b>NET ASSETS</b>                                                                    | <b>2 622 616</b> | <b>2 694 728</b>    | <b>2 684 113</b> | <b>2 766 510</b> | <b>2 684 113</b>   |
| <b>COMMUNITY WEALTH/EQUITY</b>                                                       |                  |                     |                  |                  |                    |
| Accumulated Surplus/(Deficit)                                                        | 2 356 459        | 2 445 727           | 2 435 112        | 2 349 391        | 2 435 112          |
| Reserves                                                                             | 266 157          | 249 000             | 249 000          | 266 157          | 249 000            |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                                                 | <b>2 622 616</b> | <b>2 694 728</b>    | <b>2 684 113</b> | <b>2 615 548</b> | <b>2 684 113</b>   |

**Note:** The difference between Net Assets and Total Community Wealth/Equity is the YTD operating surplus and deficit amount that will only be recognised at year-end.

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

| WC015 Swartland - Table C7 Monthly Budget Statement - Cash Flow - M10 April |                  |                     |                  |                |                 |                  |                 |                |                    |
|-----------------------------------------------------------------------------|------------------|---------------------|------------------|----------------|-----------------|------------------|-----------------|----------------|--------------------|
| Description                                                                 | 2021/22          | Budget Year 2022/23 |                  |                |                 |                  |                 |                |                    |
|                                                                             | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual   | YearTD budget    | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                          |                  |                     |                  |                |                 |                  |                 |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                  |                  |                     |                  |                |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Property rates                                                              | 141 486          | 142 295             | 145 260          | 10 753         | 134 976         | 118 579          | 16 397          | 14%            | 145 260            |
| Service charges                                                             | 528 227          | 544 934             | 531 174          | 38 064         | 431 978         | 454 112          | (22 134)        | -5%            | 531 174            |
| Other revenue                                                               | 15 678           | 34 950              | 35 346           | 5 542          | 57 008          | 29 125           | 27 883          | 96%            | 35 346             |
| Transfers and Subsidies - Operational                                       | 172 866          | 186 253             | 187 549          | 513            | 150 336         | 155 211          | (4 875)         | -3%            | 187 549            |
| Transfers and Subsidies - Capital                                           | 51 351           | 77 109              | 78 423           | –              | 83 771          | 64 258           | 19 514          | 30%            | 78 423             |
| Interest                                                                    | 38 645           | 35 667              | 55 754           | –              | 6 884           | 29 722           | (22 838)        | -77%           | 55 754             |
| Dividends                                                                   |                  |                     | –                | –              |                 |                  |                 |                |                    |
| <b>Payments</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Suppliers and employees                                                     | (744 369)        | (849 254)           | (846 159)        | (43 219)       | (644 655)       | (707 712)        | (63 057)        | 9%             | (846 159)          |
| Finance charges                                                             | (11 055)         | (10 180)            | (10 180)         | –              | (5 218)         | (8 484)          | (3 266)         | 38%            | (10 180)           |
| Transfers and Grants                                                        | (3 774)          | (4 368)             | (4 607)          | 412            | (4 110)         | (3 276)          | 834             | -25%           | (4 607)            |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                            | <b>189 054</b>   | <b>157 405</b>      | <b>172 560</b>   | <b>12 066</b>  | <b>210 972</b>  | <b>131 535</b>   | <b>(79 437)</b> | <b>-60%</b>    | <b>172 560</b>     |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                  |                     |                  |                |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Proceeds on disposal of PPE                                                 | 7 381            | 15 877              | 11 666           | –              | 9 220           | 8 938            | 282             | 3%             | 11 666             |
| Decrease (increase) in non-current receivables                              | –                | –                   | –                | –              | 1               | –                | 1               | #DIV/0!        | –                  |
| Decrease (increase) in non-current investments                              | –                | –                   | –                | –              | –               | –                | –               |                | –                  |
| <b>Payments</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Capital assets                                                              | (163 087)        | (191 096)           | (178 840)        | 14 470         | (98 302)        | (159 247)        | (60 945)        | 38%            | (178 840)          |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                            | <b>(155 705)</b> | <b>(175 219)</b>    | <b>(167 174)</b> | <b>14 470</b>  | <b>(89 081)</b> | <b>(150 308)</b> | <b>(61 228)</b> | <b>41%</b>     | <b>(167 174)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                 |                  |                     |                  |                |                 |                  |                 |                |                    |
| <b>Receipts</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Short term loans                                                            | –                | –                   | –                | –              | –               | –                | –               |                | –                  |
| Borrowing long term/refinancing                                             | –                | –                   | –                | –              | –               | –                | –               |                | –                  |
| Increase (decrease) in consumer deposits                                    | 1                | (500)               | 500              | (95)           | (722)           | (417)            | (305)           | 73%            | 500                |
| <b>Payments</b>                                                             |                  |                     |                  |                |                 |                  |                 |                |                    |
| Repayment of borrowing                                                      | (8 463)          | (11 000)            | (8 761)          | –              | –               | 9 167            | 9 167           | 100%           | (8 761)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                            | <b>(8 462)</b>   | <b>(11 500)</b>     | <b>(8 261)</b>   | <b>(95)</b>    | <b>(722)</b>    | <b>8 750</b>     | <b>9 472</b>    | <b>108%</b>    | <b>(8 261)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                | <b>24 887</b>    | <b>(29 314)</b>     | <b>(2 876)</b>   | <b>26 441</b>  | <b>121 169</b>  | <b>(10 024)</b>  |                 |                | <b>(2 876)</b>     |
| Cash/cash equivalents at beginning:                                         | 640 204          | 642 240             | 665 091          |                | 665 091         | 665 091          |                 |                | 665 091            |
| Cash/cash equivalents at month/year end:                                    | 665 091          | 612 926             | 662 215          |                | 786 260         | 655 067          |                 |                | 662 215            |

Cash and cash equivalents as at 30 April 2023 include investments made to the amount of R680 000 000.

## **PART 2 – SUPPORTING DOCUMENTATION**

### **Section 5 – Debtors' analysis**

#### **5.1 Supporting Table SC3**

| WC015 Swartland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                             |
|--------------------------------------------------------------------------------------------|---------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|---------|--------------------|----------------------------------------------|---------------------------------------------|
| Description                                                                                | NT Code | Budget Year 2022/23 |            |            |             |             |             |              |          |         |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
|                                                                                            |         | 0-30 Days           | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total   | Total over 90 days |                                              |                                             |
| R thousands                                                                                |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                             |
| Debtors Age Analysis By Income Source                                                      |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Water                             | 1200    | 7 943               | 3 635      | 1 816      | 866         | 737         | 590         | 768          | 6 104    | 22 458  | 9 065              |                                              |                                             |
| Trade and Other Receivables from Exchange Transactions - Electricity                       | 1300    | 24 950              | 7 299      | 220        | 110         | 89          | 161         | 189          | 1 254    | 34 273  | 1 803              |                                              |                                             |
| Receivables from Non-exchange Transactions - Property Rates                                | 1400    | 11 155              | 2 604      | 630        | 400         | 332         | 3 317       | 1 037        | 8 088    | 27 564  | 13 175             |                                              |                                             |
| Receivables from Exchange Transactions - Waste Water Management                            | 1500    | 3 724               | 1 447      | 424        | 358         | 313         | 287         | 507          | 3 617    | 10 677  | 5 082              |                                              |                                             |
| Receivables from Exchange Transactions - Waste Management                                  | 1600    | 2 938               | 1 077      | 351        | 287         | 264         | 314         | 426          | 3 331    | 8 988   | 4 622              |                                              |                                             |
| Receivables from Exchange Transactions - Property Rental Debtors                           | 1700    | 35                  | 23         | 4          | 2           | 2           | 2           | 4            | 28       | 100     | 37                 |                                              |                                             |
| Interest on Arrear Debtor Accounts                                                         | 1810    | –                   | –          | –          | –           | –           | –           | –            | –        | –       | –                  |                                              |                                             |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                    | 1820    | –                   | –          | –          | –           | –           | –           | –            | –        | –       | –                  |                                              |                                             |
| Other                                                                                      | 1900    | (1 897)             | 421        | 157        | 82          | 180         | 67          | 122          | 1 065    | 197     | 1 515              |                                              |                                             |
| Total By Income Source                                                                     | 2000    | 48 848              | 16 507     | 3 602      | 2 105       | 1 917       | 4 738       | 3 052        | 23 489   | 104 257 | 35 300             | –                                            | –                                           |
| 2021/22 - totals only                                                                      |         | 50 105              | 11 888     | 3 622      | 2 239       | 1 676       | 1 499       | 2 784        | 19 136   | 92 947  | 27 333             |                                              |                                             |
| Debtors Age Analysis By Customer Group                                                     |         |                     |            |            |             |             |             |              |          |         |                    |                                              |                                             |
| Organs of State                                                                            | 2200    | 1 122               | 311        | 111        | 80          | 57          | 950         | 299          | 2 123    | 5 053   | 3 508              |                                              |                                             |
| Commercial                                                                                 | 2300    | 22 186              | 6 663      | 239        | 134         | 185         | 74          | 162          | 1 016    | 30 660  | 1 571              |                                              |                                             |
| Households                                                                                 | 2400    | 25 539              | 9 532      | 3 253      | 1 891       | 1 675       | 3 714       | 2 590        | 20 350   | 68 544  | 30 220             |                                              |                                             |
| Other                                                                                      | 2500    | –                   | –          | –          | –           | –           | –           | –            | –        | –       | –                  |                                              |                                             |
| Total By Customer Group                                                                    | 2600    | 48 848              | 16 507     | 3 602      | 2 105       | 1 917       | 4 738       | 3 052        | 23 489   | 104 257 | 35 300             | –                                            | –                                           |

Total Debtors has increased from **R 91 901 710** in March to **R 104 256 592** in April 2023.

The collection rate for April 2023 was **84.81%** compared to **109.36%** in March 2023. (Amounts received in the current month for the previous month's debtors raised).

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC4

| WC015 Swartland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April |            |                     |                 |                 |                  |                   |                   |                      |                |        |                                                 |
|----------------------------------------------------------------------------------------------|------------|---------------------|-----------------|-----------------|------------------|-------------------|-------------------|----------------------|----------------|--------|-------------------------------------------------|
| Description<br><br>R thousands                                                               | NT<br>Code | Budget Year 2022/23 |                 |                 |                  |                   |                   |                      |                |        | Prior year<br>totals for chart<br>(same period) |
|                                                                                              |            | 0 -<br>30 Days      | 31 -<br>60 Days | 61 -<br>90 Days | 91 -<br>120 Days | 121 -<br>150 Days | 151 -<br>180 Days | 181 Days -<br>1 Year | Over 1<br>Year | Total  |                                                 |
| Creditors Age Analysis By Customer Type                                                      |            |                     |                 |                 |                  |                   |                   |                      |                |        |                                                 |
| Bulk Electricity                                                                             | 0100       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Bulk Water                                                                                   | 0200       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| PAYE deductions                                                                              | 0300       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| VAT (output less input)                                                                      | 0400       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Pensions / Retirement deductions                                                             | 0500       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Loan repayments                                                                              | 0600       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Trade Creditors                                                                              | 0700       | 21 652              | 359             | -               | 6                | -                 | -                 | -                    | 62             | 22 080 | 35 059                                          |
| Auditor General                                                                              | 0800       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Other                                                                                        | 0900       |                     |                 |                 |                  |                   |                   |                      |                | -      |                                                 |
| Total By Customer Type                                                                       | 1000       | 21 652              | 359             | -               | 6                | -                 | -                 | -                    | 62             | 22 080 | 35 059                                          |

### 6.2 Outstanding Creditors: 30 days and older

| Outstanding creditors: 30 days and older |                       |                       |                                                             |                                                |
|------------------------------------------|-----------------------|-----------------------|-------------------------------------------------------------|------------------------------------------------|
| Name of supplier                         | Outstanding<br>Amount | Invoice(s)<br>date(s) | Dispute/Reason for non-payment                              | Remedial action                                |
| WKDM                                     | 57 953,11             | 30/06/2019            | Dispute regarding meter installations<br>by Director: Civil | In the process of cancelling the invoice.      |
| Eskom                                    | 6 326,74              | 30/01/2023            | Director: Electric has a query on the<br>invoice            | Will be paid as soon as the query is resolved. |
| JHL Ingenieurs Verskaffers               | 2 978,46              | 03/11/2022            | Service not completed sufficiently                          | Will be paid when service meets requirements.  |
| Rosshi Investments                       | 155 495,06            | 30/03/2023            | Query on the invoice                                        | Awaiting credit note.                          |
| Proffesional Emergency                   | 9 590,00              | 22/03/2023            | Service not completed                                       | Will be paid as soon as service is completed   |
| Malmesbury Spar                          | 1139,6                | 05/12/2022            | Query on the invoice                                        | Will be paid as soon as the query is resolved. |
| Henrit Agri                              | 57,50                 | 31/03/2023            | Query on the goods received                                 | Will be paid as soon as the query is resolved. |

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC015 Swartland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April |                         |                       |                                   |                                          |                               |                                 |                    |                               |                                             |                    |
|----------------------------------------------------------------------------------------------------|-------------------------|-----------------------|-----------------------------------|------------------------------------------|-------------------------------|---------------------------------|--------------------|-------------------------------|---------------------------------------------|--------------------|
| Investments by maturity<br>Name of institution &<br>investment ID                                  | Period of<br>Investment | Type of<br>Investment | Capital<br>Guarantee<br>(Yes/ No) | Variable<br>or Fixed<br>interest<br>rate | Interest<br>Rate <sup>a</sup> | Expiry date<br>of<br>investment | Opening<br>balance | Interest to<br>be<br>realised | Partial /<br>Premature<br>Withdrawal<br>(4) | Closing<br>Balance |
| R thousands                                                                                        | Yrs/Months              |                       |                                   |                                          |                               |                                 |                    |                               |                                             |                    |
| <b>Municipality</b>                                                                                |                         |                       |                                   |                                          |                               |                                 |                    |                               |                                             |                    |
| NEDBANK                                                                                            | 12 Months               | Fixed                 | Yes                               | Fixed                                    | 8,35%                         | 29/06/2023                      | 400 000            | 33 217                        |                                             | 433 217            |
| NEDBANK                                                                                            | 4.5 Months              | Fixed                 | Yes                               | Fixed                                    | 6,26%                         | 17/11/2022                      | 20 000             | 1 729                         | (21 729)                                    | -                  |
| ABSA                                                                                               | 12 Months               | Fixed                 | Yes                               | Fixed                                    | 7,78%                         | 29/06/2023                      | 160 000            | 12 380                        |                                             | 172 380            |
| NEDBANK                                                                                            | 9 Months                | Fixed                 | Yes                               | Fixed                                    | 8,54%                         | 19/06/2023                      | 60 000             | 3 661                         |                                             | 63 661             |
| ABSA                                                                                               | 3 Months                | Fixed                 | Yes                               | Fixed                                    | 8,47%                         | 16/06/2023                      | 60 000             | 1 281                         |                                             | 61 281             |
| <b>Municipality sub-total</b>                                                                      |                         |                       |                                   |                                          |                               |                                 | <b>700 000</b>     |                               | <b>(21 729)</b>                             | <b>730 539</b>     |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                                                              |                         |                       |                                   |                                          |                               |                                 | <b>700 000</b>     |                               | <b>(21 729)</b>                             | <b>730 539</b>     |

- As at 30 April 2023 investments made amount to R 680 000 000.
- During the month of April 2023, no investments matured and no investments were made.

| Commitments against Cash & Cash Equivalents          |                      |                                         |                      |
|------------------------------------------------------|----------------------|-----------------------------------------|----------------------|
|                                                      | 31 March 2023        | Transactions /<br>Movement<br>2022/2023 | Current<br>Month     |
| <b>Cash &amp; Cash Equivalents:</b>                  | <b>R 769 821 250</b> |                                         | <b>R 770 234 917</b> |
| Primary Bank Account                                 | R 86 659 472         | R -1 023 547                            | R 85 635 925         |
| Short Term Investments (Less than 6 months)          | R 60 000 000         |                                         | R 60 000 000         |
| Medium Term Investments (More than 6 months)         | R 620 000 000        |                                         | R 620 000 000        |
| Longterm Investments                                 | R -                  |                                         | R -                  |
| Cash Floats                                          | R 3 161 778          | R 1 437 213                             | R 4 598 991          |
| <b>Commitments:</b>                                  | <b>R 257 615 970</b> |                                         | <b>R 231 737 267</b> |
| Unspent Committed Conditional Grants                 | R 704 502            |                                         | R 704 502            |
| Capital funding requirement 2022/23 (Grants & Loans) | R 44 159 155         | R -9 122 813                            | R 35 036 342         |
| Cash Portion of Housing Development Fund             | R 1 893              | R -                                     | R 1 893              |
| Capital Replacement Reserve Movement                 | R 50 848 574         | R -5 347 012                            | R 45 501 562         |
| Loan repayment due Dec / June                        | R 10 347 310         | R -                                     | R 10 347 310         |
| Consumer Deposits                                    | R 17 577 633         | R 72 598                                | R 17 650 231         |
| Creditor payments                                    | R 10 022 469         | R 12 057 084                            | R 22 079 552         |
| Salaries                                             | R 94 794 587         | R -23 537 939                           | R 71 256 648         |
| Bad Debt Contributions                               | R 29 041 647         | R -621                                  | R 29 041 026         |
| <b>Working Capital</b>                               |                      |                                         | <b>R 538 497 650</b> |

## Section 8 – Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6

| WC015 Swartland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April |                 |                     |                 |                |                |                |              |                |                    |
|------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|--------------|----------------|--------------------|
| Description                                                                                                | 2021/22         | Budget Year 2022/23 |                 |                |                |                |              |                |                    |
|                                                                                                            | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                |                 |                     |                 |                |                |                |              |                |                    |
| <b>RECEIPTS:</b>                                                                                           |                 |                     |                 |                |                |                |              |                |                    |
| <b>Operating Transfers and Grants</b>                                                                      |                 |                     |                 |                |                |                |              |                |                    |
| <b>National Government:</b>                                                                                | 112 178         | 129 651             | 129 651         | –              | 129 651        | 129 651        | –            |                | 129 651            |
| Local Government Equitable Share                                                                           | 108 796         | 126 228             | 126 228         | –              | 126 228        | 126 228        | –            |                | 126 228            |
| Finance Management                                                                                         | 1 550           | 1 550               | 1 550           | –              | 1 550          | 1 550          | –            |                | 1 550              |
| EPWP Incentive                                                                                             | 1 832           | 1 873               | 1 873           | –              | 1 873          | 1 873          | –            |                | 1 873              |
| <b>Provincial Government:</b>                                                                              | 55 872          | 56 273              | 57 545          | –              | 37 810         | 37 810         | –            |                | 57 545             |
| Community Development: Workers                                                                             | 38              | 38                  | 38              | –              | 38             | 38             | –            |                | 38                 |
| Human Settlements                                                                                          | 34 725          | 33 546              | 33 500          | –              | 13 766         | 13 766         | –            |                | 33 500             |
| Municipal Accreditation and Capacity Building Grant                                                        | 508             | 256                 | 256             | –              | 255            | 255            | –            |                | 256                |
| Libraries                                                                                                  | 11 351          | 11 573              | 11 573          | –              | 11 573         | 11 573         | –            |                | 11 573             |
| Proclaimed Roads Subsidy                                                                                   | 175             | 4 470               | 4 470           | –              | 4 470          | 4 470          | –            |                | 4 470              |
| Financial Management Support Grant: Student Bursaries                                                      | 250             | –                   | 300             | –              | 300            | 300            | –            |                | 300                |
| Thusong Grant                                                                                              | –               | –                   | –               | –              | –              | –              | –            |                | –                  |
| Establishment of a K9 Unit                                                                                 | 4 511           | 2 390               | 2 390           | –              | 2 390          | 2 390          | –            |                | 2 390              |
| Establishment of a Law Enforcement Reaction Unit                                                           | 2 214           | 4 000               | 4 000           | –              | 4 000          | 4 000          | –            |                | 4 000              |
| WC Mun Energy Resilience Grant                                                                             | 400             | –                   | –               | –              | –              | –              | –            |                | –                  |
| LG Public Employment Support Grant                                                                         | 1 700           | –                   | –               | –              | –              | –              | –            |                | –                  |
| WC Financial Management Capability Grant                                                                   | –               | –                   | 418             | –              | 418            | 418            | –            |                | 418                |
| Municipal Water Resilience Grant                                                                           | –               | –                   | 600             | –              | 600            | 600            | –            |                | 600                |
| <b>Total Operating Transfers and Grants</b>                                                                | <b>168 050</b>  | <b>185 924</b>      | <b>187 196</b>  | <b>–</b>       | <b>167 461</b> | <b>167 461</b> | <b>–</b>     |                | <b>187 196</b>     |
| <b>Capital Transfers and Grants</b>                                                                        |                 |                     |                 |                |                |                |              |                |                    |
| <b>National Government:</b>                                                                                | 34 656          | 51 410              | 51 410          | –              | 51 410         | 51 410         | –            |                | 51 410             |
| Municipal Infrastructure Grant (MIG)                                                                       | 26 301          | 33 810              | 33 810          | –              | 33 810         | 33 810         | –            |                | 33 810             |
| Energy Efficiency and Demand Side Management Grant                                                         | –               | –                   | –               | –              | –              | –              | –            |                | –                  |
| Integrated National Electrification Programme (municipal)                                                  | 8 355           | 17 600              | 17 600          | –              | 17 600         | 17 600         | –            |                | 17 600             |
| <b>Provincial Government:</b>                                                                              | 21 081          | 21 339              | 16 170          | –              | 14 840         | 14 840         | –            |                | 16 170             |
| Human Settlements                                                                                          | 18 424          | 20 059              | 3 945           | –              | 2 615          | 2 615          | –            |                | 3 945              |
| RSEP/VPUU Municipal Projects                                                                               | –               | 1 200               | 1 200           | –              | 1 200          | 1 200          | –            |                | 1 200              |
| Libraries                                                                                                  | 50              | 50                  | 50              | –              | 50             | 50             | –            |                | 50                 |
| Fire Service Capacity Building Grant                                                                       | –               | –                   | –               | –              | –              | –              | –            |                | –                  |
| Establishment of a K9 Unit                                                                                 | 343             | 30                  | 30              | –              | 30             | 30             | –            |                | 30                 |
| Sport Development                                                                                          | 983             | –                   | –               | –              | –              | –              | –            |                | –                  |
| Non-Motorised Transport                                                                                    | 1 282           | –                   | –               | –              | –              | –              | –            |                | –                  |
| Emergency Municipal Load-Shedding Relief                                                                   | –               | –                   | 10 945          | –              | 10 945         | 10 945         | –            |                | 10 945             |
| <b>Total Capital Transfers and Grants</b>                                                                  | <b>55 737</b>   | <b>72 749</b>       | <b>67 580</b>   | <b>–</b>       | <b>66 250</b>  | <b>66 250</b>  | <b>–</b>     |                | <b>67 580</b>      |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                                            | <b>223 787</b>  | <b>258 673</b>      | <b>254 776</b>  | <b>–</b>       | <b>233 711</b> | <b>233 711</b> | <b>–</b>     |                | <b>254 776</b>     |

## 8.2 Supporting Table SC7 (1)

| WC015 Swartland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April |                 |                     |                 |                |               |               |              |                |                    |
|------------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                      | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|                                                                                                                  | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                      |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>                                                                                               |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                                                             |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                      | 112 204         | 129 651             | 129 651         | 6 375          | 68 174        | 70 007        | (1 833)      | -2.6%          | 129 651            |
| Local Government Equitable Share                                                                                 | 108 796         | 126 228             | 126 228         | 6 286          | 65 381        | 67 150        | (1 769)      | -2.6%          | 126 228            |
| Finance Management                                                                                               | 1 576           | 1 550               | 1 550           | 89             | 920           | 1 296         | (376)        | -29.0%         | 1 550              |
| EPWP Incentive                                                                                                   | 1 832           | 1 873               | 1 873           | –              | 1 873         | 1 561         | 312          | 20.0%          | 1 873              |
|                                                                                                                  |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Provincial Government:</b>                                                                                    | 54 348          | 56 273              | 59 751          | 1 910          | 47 676        | 52 501        | (4 825)      | -9.2%          | 59 751             |
| Community Development Workers                                                                                    | 38              | 38                  | 38              | 3              | 3             | 28            | (24)         | -87.6%         | 38                 |
| Human Settlements                                                                                                | 35 611          | 33 546              | 33 500          | –              | 23 150        | 28 430        | (5 280)      | -18.6%         | 33 500             |
| Municipal Accreditation and Capacity Building Grant                                                              | 253             | 256                 | 256             | 17             | 162           | 213           | (51)         | -24.0%         | 256                |
| Libraries                                                                                                        | 11 330          | 11 573              | 11 573          | 797            | 8 675         | 9 263         | (588)        | -6.3%          | 11 573             |
| Proclaimed Roads Subsidy                                                                                         | 175             | 4 470               | 4 470           | –              | 4 470         | 3 788         | 682          | 18.0%          | 4 470              |
| Financial Management Support Grant: Student Burs                                                                 | 229             | –                   | 321             | –              | –             | –             | –            |                | 321                |
| Establishment of a K9 Unit                                                                                       | 5 489           | 2 390               | 2 390           | 525            | 5 005         | 5 095         | (90)         | -1.8%          | 2 390              |
| Establishment of a Law Enforcement Reaction Unit                                                                 | (13)            | 4 000               | 5 329           | 567            | 5 354         | 5 169         | 184          | 3.6%           | 5 329              |
| WC Mun Energy Resilience Grant                                                                                   | 400             | –                   | –               | –              | –             | –             | –            |                | –                  |
| LG Public Employment Support Grant                                                                               | 837             | –                   | 855             | –              | 855           | 513           | 342          | 66.7%          | 855                |
| WC Financial Management Capability Grant                                                                         | –               | –                   | 418             | –              | –             | –             | –            |                | 418                |
| Municipal Water Resilience Grant                                                                                 | –               | –                   | 600             | –              | –             | –             | –            |                | 600                |
|                                                                                                                  |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Total operating expenditure of Transfers and Grants</b>                                                       | 166 552         | 185 924             | 189 402         | 8 284          | 115 849       | 122 508       | (6 659)      | -5.4%          | 189 402            |
| <b>Capital expenditure of Transfers and Grants</b>                                                               |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>                                                                                      | 34 655          | 51 410              | 51 410          | 5 506          | 35 745        | 43 539        | (7 794)      | -17.9%         | 51 410             |
| Municipal Infrastructure Grant (MIG)                                                                             | 26 301          | 33 810              | 33 810          | 2 406          | 24 532        | 28 939        | (4 407)      | -15.2%         | 33 810             |
| Integrated National Electrification Programme (muni                                                              | 8 354           | 17 600              | 17 600          | 3 100          | 11 213        | 14 600        | (3 387)      | -23.2%         | 17 600             |
|                                                                                                                  |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Provincial Government:</b>                                                                                    | 11 275          | 21 339              | 16 277          | 1 569          | 2 352         | 4 755         | (2 403)      | -50.5%         | 16 277             |
| Human Settlements                                                                                                | 8 698           | 20 059              | 3 945           | 1 000          | 1 000         | 3 450         | (2 450)      | -71.0%         | 3 945              |
| RSEP/VPUU Municipal Projects                                                                                     | –               | 1 200               | 1 200           | 460            | 1 200         | 1 185         | 15           | 1.2%           | 1 200              |
| Libraries                                                                                                        | 66              | 50                  | 50              | –              | 43            | 40            | 3            | 6.7%           | 50                 |
| Establishment of a K9 Unit                                                                                       | 246             | 30                  | 137             | 109            | 109           | 80            | 29           | 36.8%          | 137                |
| Sport Development                                                                                                | 983             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Non-Motorised Transport                                                                                          | 1 282           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Emergency Municipal Load-Shedding Relief                                                                         | –               | –                   | 10 945          | –              | –             | –             | –            |                | 10 945             |
|                                                                                                                  |                 |                     |                 |                |               |               | –            |                |                    |
| <b>Total capital expenditure of Transfers and Grants</b>                                                         | 45 930          | 72 749              | 67 687          | 7 075          | 38 097        | 48 294        | (10 197)     | -21.1%         | 67 687             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                                                 | 212 483         | 258 673             | 257 089         | 15 360         | 153 946       | 170 802       | (16 856)     | -9.9%          | 257 089            |

**Note:** As stated in our K9-Unit expenditure plan which formed part of our roll-over application to PT, the grant is not sufficient to fully fund the K9-Unit for the 2022/23 MTREF period. The co-funding from council is not sustainable as the unit provides a service across municipal boundaries without the receiving municipalities contributing to the operations.

### 8.3 Supporting Table SC7 (2)

| WC015 Swartland - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April |     |                           |                |               |              |                |
|-------------------------------------------------------------------------------------------------------------------------|-----|---------------------------|----------------|---------------|--------------|----------------|
| Description                                                                                                             | Ref | Budget Year 2022/23       |                |               |              |                |
|                                                                                                                         |     | Approved Rollover 2021/22 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands                                                                                                             |     |                           |                |               |              |                |
| <b>EXPENDITURE</b>                                                                                                      |     |                           |                |               |              |                |
| <b>Operating expenditure of Approved Roll-overs</b>                                                                     |     |                           |                |               |              |                |
| National Government:                                                                                                    |     | -                         | -              | -             | -            |                |
|                                                                                                                         |     |                           |                |               | -            |                |
| Provincial Government:                                                                                                  |     | 3 703                     | -              | 3 703         | -            |                |
| Human Settlements                                                                                                       |     | 3 703                     | -              | 3 703         | -            |                |
| Financial Management Support Grant: Student Bursaries                                                                   |     | 21                        | -              | -             | 21           | 100,0%         |
| Establishment of a Law Enforcement Reaction Unit                                                                        |     | 1 350                     | -              | 1 350         | -            |                |
| LG Public Employment Support Grant                                                                                      |     | 855                       | -              | 855           | -            |                |
|                                                                                                                         |     |                           |                |               | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                                                               |     | <b>3 703</b>              | <b>-</b>       | <b>3 703</b>  | <b>-</b>     |                |
| <b>Capital expenditure of Approved Roll-overs</b>                                                                       |     |                           |                |               |              |                |
| National Government:                                                                                                    |     | -                         | -              | -             | -            |                |
| Other capital transfers [insert description]                                                                            |     |                           |                |               | -            |                |
| Provincial Government:                                                                                                  |     | 107                       | -              | -             | 107          | 100,0%         |
| Establishment of a K9 Unit                                                                                              |     | 107                       | -              | -             | 107          | 100,0%         |
|                                                                                                                         |     |                           |                |               | -            |                |
| <b>Total capital expenditure of Approved Roll-overs</b>                                                                 |     | <b>107</b>                | <b>-</b>       | <b>-</b>      | <b>107</b>   | <b>100,0%</b>  |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                                                                         |     | <b>3 810</b>              | <b>-</b>       | <b>3 703</b>  | <b>107</b>   | <b>2,8%</b>    |

## Section 9 – Expenditure on Councillor, Senior Managers and Other Staff

### 9.1 Supporting Table SC8

| WC015 Swarland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April |                 |                     |                 |                |                |                |                |                |                    |
|------------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration                                                            | 2021/22         | Budget Year 2022/23 |                 |                |                |                |                |                |                    |
|                                                                                                            | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                                         |                 |                     |                 |                |                |                |                |                |                    |
| <b><u>Councillors (Political Office Bearers plus Other)</u></b>                                            |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                                                                   | 8 001           | 8 225               | 8 705           | 697            | 6 977          | 7 142          | (165)          | -2%            | 8 705              |
| Pension and UIF Contributions                                                                              | 933             | 1 098               | 942             | 75             | 752            | 778            | (26)           | -3%            | 942                |
| Medical Aid Contributions                                                                                  | 134             | 151                 | 157             | 13             | 122            | 129            | (8)            | -6%            | 157                |
| Cellphone Allowance                                                                                        | 939             | 1 021               | 1 021           | 85             | 823            | 851            | (28)           | -3%            | 1 021              |
| Other benefits and allowances                                                                              | 922             | 756                 | 735             | 68             | 678            | 608            | 70             | 11%            | 735                |
| <b>Sub Total - Councillors</b>                                                                             | <b>10 929</b>   | <b>11 251</b>       | <b>11 560</b>   | <b>938</b>     | <b>9 352</b>   | <b>9 509</b>   | <b>(157)</b>   | <b>-2%</b>     | <b>11 560</b>      |
| <b><u>Senior Managers of the Municipality</u></b>                                                          |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                                                                   | 8 818           | 9 227               | 9 227           | 731            | 7 652          | 7 730          | (78)           | -1%            | 9 227              |
| Pension and UIF Contributions                                                                              | 1 528           | 1 716               | 1 716           | 137            | 1 405          | 1 430          | (25)           | -2%            | 1 716              |
| Medical Aid Contributions                                                                                  | 458             | 558                 | 558             | 35             | 351            | 465            | (114)          | -25%           | 558                |
| Performance Bonus                                                                                          | 280             | 276                 | 276             | 250            | 250            | –              | 250            | #DIV/0!        | 276                |
| Motor Vehicle Allowance                                                                                    | 1 031           | 909                 | 909             | 72             | 724            | 875            | (150)          | -17%           | 909                |
| Cellphone Allowance                                                                                        | 245             | 286                 | 286             | 20             | 202            | 204            | (2)            | -1%            | 286                |
| Other benefits and allowances                                                                              | 239             | 278                 | 278             | 24             | 249            | 246            | 3              | 1%             | 278                |
| Payments in lieu of leave                                                                                  | –               | 33                  | 33              | –              | –              | –              | –              |                | 33                 |
| Long service awards                                                                                        | 32              | 29                  | 29              | –              | –              | –              | –              |                | 29                 |
| Post-retirement benefit obligations                                                                        | 1 216           | 1 327               | 1 327           | –              | –              | –              | –              |                | 1 327              |
| <b>Sub Total - Senior Managers of Municipality</b>                                                         | <b>13 846</b>   | <b>14 639</b>       | <b>14 639</b>   | <b>1 269</b>   | <b>10 834</b>  | <b>10 951</b>  | <b>(117)</b>   | <b>-1%</b>     | <b>14 639</b>      |
| <b><u>Other Municipal Staff</u></b>                                                                        |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                                                                   | 150 113         | 168 420             | 170 593         | 13 772         | 135 731        | 141 469        | (5 738)        | -4%            | 170 593            |
| Pension and UIF Contributions                                                                              | 26 736          | 30 125              | 30 409          | 2 460          | 24 326         | 25 275         | (949)          | -4%            | 30 409             |
| Medical Aid Contributions                                                                                  | 11 398          | 13 679              | 13 750          | 1 123          | 10 480         | 11 441         | (962)          | -8%            | 13 750             |
| Overtime                                                                                                   | 16 027          | 14 342              | 15 334          | 1 715          | 14 385         | 12 540         | 1 844          | 15%            | 15 334             |
| Motor Vehicle Allowance                                                                                    | 5 455           | 6 291               | 6 291           | 482            | 4 803          | 5 126          | (323)          | -6%            | 6 291              |
| Cellphone Allowance                                                                                        | 639             | 626                 | 626             | 56             | 551            | 561            | (10)           | -2%            | 626                |
| Housing Allowances                                                                                         | 943             | 1 183               | 1 183           | 84             | 824            | 986            | (162)          | -16%           | 1 183              |
| Other benefits and allowances                                                                              | 28 424          | 30 962              | 31 778          | 1 687          | 27 434         | 28 182         | (749)          | -3%            | 31 778             |
| Payments in lieu of leave                                                                                  | 2 046           | 2 880               | 2 880           | –              | –              | 72             | (72)           | -100%          | 2 880              |
| Long service awards                                                                                        | 2 291           | 2 509               | 2 509           | –              | –              | –              | –              |                | 2 509              |
| Post-retirement benefit obligations                                                                        | 7 669           | 8 373               | 8 373           | –              | –              | –              | –              |                | 8 373              |
| <b>Sub Total - Other Municipal Staff</b>                                                                   | <b>251 741</b>  | <b>279 390</b>      | <b>283 727</b>  | <b>21 379</b>  | <b>218 532</b> | <b>225 652</b> | <b>(7 120)</b> | <b>-3%</b>     | <b>283 727</b>     |
| <b>Total Parent Municipality</b>                                                                           | <b>276 516</b>  | <b>305 281</b>      | <b>309 926</b>  | <b>23 586</b>  | <b>238 718</b> | <b>246 112</b> | <b>(7 394)</b> | <b>-3%</b>     | <b>309 926</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>                                                                            | <b>265 587</b>  | <b>294 029</b>      | <b>298 366</b>  | <b>22 649</b>  | <b>229 366</b> | <b>236 603</b> | <b>(7 237)</b> | <b>-3%</b>     | <b>298 366</b>     |

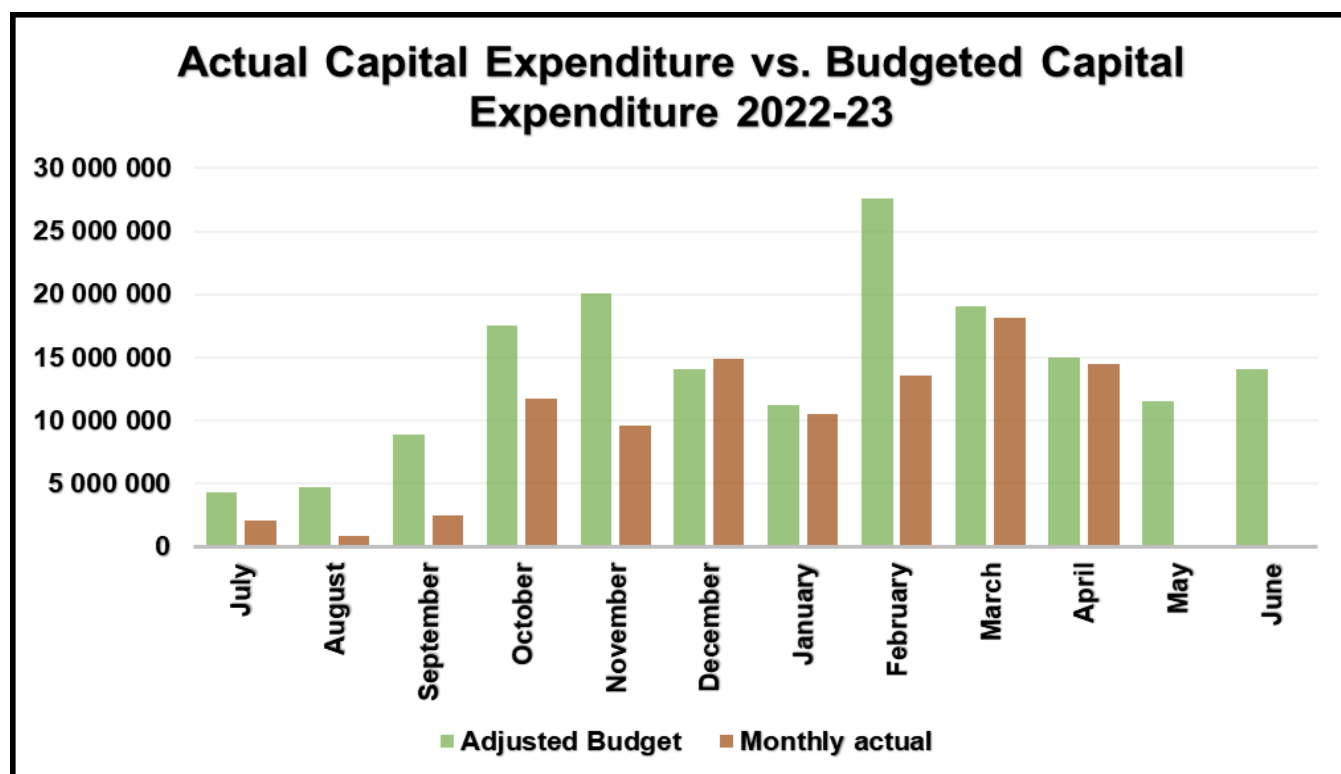
## Section 10 – Material variances to the SDBIP

No material variances to the SDBIP.

## Section 11 – Capital programme performance

### 11.1 Supporting Table SC12

| WC015 Swartland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April |                 |                     |                 |                |               |               |              |                |                            |
|----------------------------------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| Month                                                                                                    | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                            |
|                                                                                                          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands                                                                                              |                 |                     |                 |                |               |               |              |                |                            |
| <b>Monthly expenditure performance trend</b>                                                             |                 |                     |                 |                |               |               |              |                |                            |
| July                                                                                                     | 383             | 5 812               | 4 276           | 2 071          | 2 071         | 4 276         | 2 204        | 51,6%          | 1%                         |
| August                                                                                                   | 7 723           | 7 326               | 4 691           | 807            | 2 879         | 8 967         | 6 088        | 67,9%          | 2%                         |
| September                                                                                                | 2 955           | 11 144              | 8 852           | 2 496          | 5 375         | 17 818        | 12 444       | 69,8%          | 3%                         |
| October                                                                                                  | 10 728          | 22 597              | 17 514          | 11 687         | 17 062        | 35 332        | 18 270       | 51,7%          | 9%                         |
| November                                                                                                 | 19 856          | 22 941              | 20 078          | 9 644          | 26 706        | 55 410        | 28 704       | 51,8%          | 14%                        |
| December                                                                                                 | 31 307          | 24 099              | 14 077          | 14 890         | 41 597        | 69 487        | 27 891       | 40,1%          | 22%                        |
| January                                                                                                  | 4 894           | 13 971              | 11 205          | 10 542         | 52 139        | 80 692        | 28 554       | 35,4%          | 27%                        |
| February                                                                                                 | 9 666           | 26 266              | 27 642          | 13 568         | 65 707        | 108 334       | 42 627       | 39,3%          | 34%                        |
| March                                                                                                    | 16 307          | 19 524              | 19 026          | 18 125         | 83 832        | 127 360       | 43 528       | 34,2%          | 44%                        |
| April                                                                                                    | 9 786           | 14 844              | 14 960          | 14 470         | 98 302        | 142 320       | 44 018       | 30,9%          | 51%                        |
| May                                                                                                      | 9 840           | 9 974               | 11 533          |                |               | 153 853       | –            |                |                            |
| June                                                                                                     | 51 457          | 12 596              | 24 987          |                |               | 178 840       | –            |                |                            |
| <b>Total Capital expenditure</b>                                                                         | <b>174 902</b>  | <b>191 096</b>      | <b>178 840</b>  | <b>98 302</b>  |               |               |              |                |                            |



## Section 12 – Other Supporting Documentation

### 12.1 Supporting Table SC13a,b and e

| WC015 Swartland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|----------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                                      | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|                                                                                                                                  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                      | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>                                                                |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                                                                            |     | 34 171          | 80 931              | 71 544          | 9 181          | 31 532        | 55 534        | 24 003       | 43,2%          | 71 544             |
| Roads Infrastructure                                                                                                             |     | 12 979          | 40 221              | 32 948          | 4 002          | 10 621        | 21 124        | 10 503       | 49,7%          | 32 948             |
| Roads                                                                                                                            |     | 12 979          | 40 221              | 32 948          | 4 002          | 10 621        | 21 124        | 10 503       | 49,7%          | 32 948             |
| Storm water Infrastructure                                                                                                       |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| Electrical Infrastructure                                                                                                        |     | 15 873          | 33 400              | 33 815          | 3 930          | 17 962        | 29 160        | 11 198       | 38,4%          | 33 815             |
| MV Substations                                                                                                                   |     | 133             | 10 200              | 10 200          | 553            | 836           | 8 680         | 7 844        | 90,4%          | 10 200             |
| MV Switching Stations                                                                                                            |     | –               | 4 800               | 5 050           | 183            | 5 126         | 5 100         | (26)         | -0,5%          | 5 050              |
| MV Networks                                                                                                                      |     | 14 801          | 17 600              | 17 600          | 3 100          | 11 213        | 14 600        | 3 387        | 23,2%          | 17 600             |
| LV Networks                                                                                                                      |     | 940             | 800                 | 965             | 95             | 788           | 780           | (8)          | -1,0%          | 965                |
| Water Supply Infrastructure                                                                                                      |     | 4 465           | 4 307               | 3 023           | 431            | 1 307         | 3 301         | 1 994        | 60,4%          | 3 023              |
| Boreholes                                                                                                                        |     | –               | 740                 | 740             | –              | 89            | 740           | 651          | 88,0%          | 740                |
| Distribution                                                                                                                     |     | 4 465           | 3 567               | 2 283           | 431            | 1 218         | 2 561         | 1 343        | 52,4%          | 2 283              |
| Sanitation Infrastructure                                                                                                        |     | 581             | 3 002               | 1 757           | 818            | 1 641         | 1 949         | 308          | 15,8%          | 1 757              |
| Pump Station                                                                                                                     |     | 526             | 800                 | 551             | –              | 406           | 551           | 145          | 26,4%          | 551                |
| Reticulation                                                                                                                     |     | 55              | 2 202               | 1 207           | 818            | 1 236         | 1 399         | 163          | 11,7%          | 1 207              |
| Solid Waste Infrastructure                                                                                                       |     | 272             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Landfill Sites                                                                                                                   |     | 272             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Community Assets</b>                                                                                                          |     | 5 645           | 4 200               | 4 500           | 725            | 2 300         | 3 713         | 1 413        | 38,1%          | 4 500              |
| Community Facilities                                                                                                             |     | 2 877           | 1 100               | 1 100           | 81             | 170           | 893           | 723          | 81,0%          | 1 100              |
| Parks                                                                                                                            |     | 698             | 1 100               | 1 100           | 81             | 170           | 893           | 723          | 81,0%          | 1 100              |
| Public Open Space                                                                                                                |     | 2 179           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Sport and Recreation Facilities                                                                                                  |     | 2 769           | 3 100               | 3 400           | 644            | 2 130         | 2 820         | 690          | 24,5%          | 3 400              |
| Indoor Facilities                                                                                                                |     | 2 028           | –                   | –               | –              | –             | –             | –            |                | –                  |
| Outdoor Facilities                                                                                                               |     | 741             | 3 100               | 3 400           | 644            | 2 130         | 2 820         | 690          | 24,5%          | 3 400              |
| <b>Other assets</b>                                                                                                              |     | 18 071          | 6 476               | 2 149           | –              | –             | 987           | 987          | 100,0%         | 2 149              |
| Operational Buildings                                                                                                            |     | 11 275          | 2 000               | 475             | –              | –             | –             | –            |                | 475                |
| Municipal Offices                                                                                                                |     | 11 275          | 2 000               | 100             | –              | –             | –             | –            |                | 100                |
| Yards                                                                                                                            |     | –               | –                   | 375             | –              | –             | –             | –            |                | 375                |
| Housing                                                                                                                          |     | 6 796           | 4 476               | 1 674           | –              | –             | 987           | 987          | 100,0%         | 1 674              |
| Social Housing                                                                                                                   |     | 6 796           | 4 476               | 1 674           | –              | –             | 987           | 987          | 100,0%         | 1 674              |
| <b>Biological or Cultivated Assets</b>                                                                                           |     | –               | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Intangible Assets</b>                                                                                                         |     | –               | 420                 | 420             | –              | –             | 362           | 362          | 100,0%         | 420                |
| Licences and Rights                                                                                                              |     | –               | 420                 | 420             | –              | –             | 362           | 362          | 100,0%         | 420                |
| Computer Software and Applications                                                                                               |     | –               | 420                 | 420             | –              | –             | 362           | 362          | 100,0%         | 420                |
| <b>Computer Equipment</b>                                                                                                        |     | 1 782           | 3 704               | 4 084           | 151            | 2 280         | 3 985         | 1 705        | 42,8%          | 4 084              |
| Computer Equipment                                                                                                               |     | 1 782           | 3 704               | 4 084           | 151            | 2 280         | 3 985         | 1 705        | 42,8%          | 4 084              |
| <b>Furniture and Office Equipment</b>                                                                                            |     | 257             | 364                 | 463             | 40             | 219           | 435           | 216          | 49,6%          | 463                |
| Furniture and Office Equipment                                                                                                   |     | 257             | 364                 | 463             | 40             | 219           | 435           | 216          | 49,6%          | 463                |
| <b>Machinery and Equipment</b>                                                                                                   |     | 2 205           | 4 219               | 15 144          | 327            | 3 031         | 4 047         | 1 015        | 25,1%          | 15 144             |
| Machinery and Equipment                                                                                                          |     | 2 205           | 4 219               | 15 144          | 327            | 3 031         | 4 047         | 1 015        | 25,1%          | 15 144             |
| <b>Transport Assets</b>                                                                                                          |     | 4 369           | 13 252              | 11 978          | 211            | 8 274         | 10 925        | 2 651        | 24,3%          | 11 978             |
| Transport Assets                                                                                                                 |     | 4 369           | 13 252              | 11 978          | 211            | 8 274         | 10 925        | 2 651        | 24,3%          | 11 978             |
| <b>Land</b>                                                                                                                      |     | 849             | 6 630               | 421             | –              | 241           | 571           | 329          | 57,7%          | 421                |
| Land                                                                                                                             |     | 849             | 6 630               | 421             | –              | 241           | 571           | 329          | 57,7%          | 421                |
| <b>Total Capital Expenditure on new assets</b>                                                                                   | 1   | 67 349          | 120 197             | 110 703         | 10 635         | 47 878        | 80 559        | 32 681       | 40,6%          | 110 703            |

**WC015 Swartland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April**

| Description                                                                       | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|-----------------------------------------------------------------------------------|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|                                                                                   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                             | 35 198          | 20 250              | 22 001          | 151            | 21 500        | 21 501        | 1            | 0,0%           | 22 001             |
| Roads Infrastructure                                                              | 30 932          | 20 250              | 21 501          | 151            | 21 500        | 21 501        | 1            | 0,0%           | 21 501             |
| <i>Roads</i>                                                                      | 30 932          | 20 250              | 21 501          | 151            | 21 500        | 21 501        | 1            | 0,0%           | 21 501             |
| Electrical Infrastructure                                                         | 4 266           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>MV Substations</i>                                                             | 3 603           | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>LV Networks</i>                                                                | 663             | –                   | –               | –              | –             | –             | –            |                | –                  |
| Sanitation Infrastructure                                                         | –               | –                   | 500             | –              | –             | –             | –            |                | 500                |
| <i>Reticulation</i>                                                               | –               | –                   | 500             | –              | –             | –             | –            |                | 500                |
| Housing                                                                           | 670             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <i>Staff Housing</i>                                                              | 670             | –                   | –               | –              | –             | –             | –            |                | –                  |
| <b>Total Capital Expenditure on renewal of existing assets</b>                    | <b>35 868</b>   | <b>20 250</b>       | <b>22 001</b>   | <b>151</b>     | <b>21 500</b> | <b>21 501</b> | <b>1</b>     | <b>0,0%</b>    | <b>22 001</b>      |

**WC015 Swartland - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M10 April**

| Description                                                                         | Ref      | 2021/22         | Budget Year 2022/23 |                 |                |               |               |               |                |                    |
|-------------------------------------------------------------------------------------|----------|-----------------|---------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
|                                                                                     |          | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance  | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                                                                  | 1        |                 |                     |                 |                |               |               |               |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b> |          |                 |                     |                 |                |               |               |               |                |                    |
| <b>Infrastructure</b>                                                               |          | 69 400          | 50 649              | 46 136          | 3 683          | 28 924        | 40 260        | 11 336        | 28,2%          | 46 136             |
| Storm water Infrastructure                                                          |          | –               | 250                 | 250             | 7              | 161           | 250           | 89            | 35,6%          | 250                |
| <i>Storm water Conveyance</i>                                                       |          | –               | 250                 | 250             | 7              | 161           | 250           | 89            | 35,6%          | 250                |
| Electrical Infrastructure                                                           |          | 2 560           | 8 450               | 8 620           | 3 028          | 5 678         | 9 570         | 3 892         | 40,7%          | 8 620              |
| <i>MV Substations</i>                                                               |          | –               | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>MV Switching Stations</i>                                                        |          | 299             | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>MV Networks</i>                                                                  |          | –               | 1 000               | 750             | –              | 105           | 650           | 545           | 83,9%          | 750                |
| <i>LV Networks</i>                                                                  |          | 2 261           | 7 450               | 7 870           | 3 028          | 5 573         | 8 920         | 3 347         | 37,5%          | 7 870              |
| <i>Capital Spares</i>                                                               |          | –               | –                   | –               | –              | –             | –             | –             |                | –                  |
| Water Supply Infrastructure                                                         |          | 4 791           | 24 956              | 29 008          | 648            | 22 092        | 23 516        | 1 424         | 6,1%           | 29 008             |
| <i>Pump Stations</i>                                                                |          | 991             | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>Distribution</i>                                                                 |          | 3 800           | 24 856              | 28 908          | 648            | 22 092        | 23 436        | 1 344         | 5,7%           | 28 908             |
| <i>PRV Stations</i>                                                                 |          | –               | 100                 | 100             | –              | –             | 80            | 80            | 100,0%         | 100                |
| Sanitation Infrastructure                                                           |          | 62 049          | 16 993              | 8 259           | –              | 993           | 6 924         | 5 930         | 85,7%          | 8 259              |
| <i>Waste Water Treatment Works</i>                                                  |          | 62 049          | 16 993              | 8 259           | –              | 993           | 6 924         | 5 930         | 85,7%          | 8 259              |
| Sport and Recreation Facilities                                                     |          | 2 285           | –                   | –               | –              | –             | –             | –             |                | –                  |
| <i>Outdoor Facilities</i>                                                           |          | 2 285           | –                   | –               | –              | –             | –             | –             |                | –                  |
| <b>Total Capital Expenditure on upgrading of existing assets</b>                    | <b>1</b> | <b>71 685</b>   | <b>50 649</b>       | <b>46 136</b>   | <b>3 683</b>   | <b>28 924</b> | <b>40 260</b> | <b>11 336</b> | <b>28,2%</b>   | <b>46 136</b>      |

## 12.2 Supporting Table SC13c and d

| WC015 Swartland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|---------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                                           | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|                                                                                                                                       |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                                           | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>                                                                   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>                                                                                                                 |     | 41 731          | 46 838              | 48 569          | 2 442          | 38 068        | 39 616        | 1 548        | 3,9%           | 48 569             |
| Roads Infrastructure                                                                                                                  |     | 5 197           | 9 823               | 9 803           | 220            | 9 100         | 8 361         | (738)        | -8,8%          | 9 803              |
| Roads                                                                                                                                 |     | 5 021           | 9 754               | 9 734           | 220            | 9 033         | 8 283         | (750)        | -9,1%          | 9 734              |
| Road Furniture                                                                                                                        |     | 176             | 69                  | 69              | -              | 66            | 78            | 11           | 14,5%          | 69                 |
| Storm water Infrastructure                                                                                                            |     | 18 370          | 19 334              | 19 336          | 1 363          | 15 027        | 15 601        | 575          | 3,7%           | 19 336             |
| Storm water Conveyance                                                                                                                |     | 18 370          | 19 334              | 19 336          | 1 363          | 15 027        | 15 601        | 575          | 3,7%           | 19 336             |
| Electrical Infrastructure                                                                                                             |     | 2 726           | 2 616               | 2 807           | 132            | 2 698         | 2 295         | (403)        | -17,5%         | 2 807              |
| MV Substations                                                                                                                        |     | 152             | 165                 | 165             | 0              | 146           | 145           | (1)          | -0,7%          | 165                |
| LV Networks                                                                                                                           |     | 2 574           | 2 451               | 2 642           | 131            | 2 552         | 2 150         | (402)        | -18,7%         | 2 642              |
| Water Supply Infrastructure                                                                                                           |     | 1 629           | 1 543               | 1 583           | 220            | 1 023         | 1 327         | 305          | 22,9%          | 1 583              |
| Reservoirs                                                                                                                            |     | 1 140           | 1 135               | 1 174           | 163            | 810           | 981           | 172          | 17,5%          | 1 174              |
| Pump Stations                                                                                                                         |     | 105             | 146                 | 146             | 40             | 78            | 124           | 46           | 37,1%          | 146                |
| Distribution                                                                                                                          |     | 385             | 262                 | 262             | 17             | 135           | 222           | 87           | 39,1%          | 262                |
| Sanitation Infrastructure                                                                                                             |     | 5 004           | 5 609               | 4 889           | 374            | 3 317         | 4 217         | 899          | 21,3%          | 4 889              |
| Pump Station                                                                                                                          |     | 1 010           | 967                 | 972             | 110            | 787           | 938           | 151          | 16,1%          | 972                |
| Waste Water Treatment Works                                                                                                           |     | 3 994           | 4 641               | 3 917           | 264            | 2 530         | 3 278         | 748          | 22,8%          | 3 917              |
| Solid Waste Infrastructure                                                                                                            |     | 8 804           | 7 912               | 10 150          | 132            | 6 903         | 7 814         | 911          | 11,7%          | 10 150             |
| Landfill Sites                                                                                                                        |     | 8 804           | 7 912               | 10 150          | 132            | 6 903         | 7 814         | 911          | 11,7%          | 10 150             |
| <b>Community Assets</b>                                                                                                               |     | 2 861           | 3 384               | 3 214           | 85             | 2 470         | 2 670         | 200          | 7,5%           | 3 214              |
| Community Facilities                                                                                                                  |     | 2 082           | 2 227               | 2 014           | 64             | 1 672         | 1 666         | (7)          | -0,4%          | 2 014              |
| Halls                                                                                                                                 |     | 314             | 404                 | 383             | 21             | 366           | 377           | 12           | 3,1%           | 383                |
| Centres                                                                                                                               |     | 1 566           | 1 544               | 1 354           | 39             | 1 163         | 1 080         | (83)         | -7,7%          | 1 354              |
| Libraries                                                                                                                             |     | 56              | 50                  | 50              | 5              | 40            | 42            | 3            | 6,0%           | 50                 |
| Cemeteries/Crematoria                                                                                                                 |     | 86              | 109                 | 111             | -              | 45            | 97            | 52           | 53,4%          | 111                |
| Parks                                                                                                                                 |     | 60              | 120                 | 116             | -              | 59            | 69            | 10           | 14,9%          | 116                |
| Sport and Recreation Facilities                                                                                                       |     | 779             | 1 156               | 1 200           | 21             | 798           | 1 004         | 206          | 20,5%          | 1 200              |
| Indoor Facilities                                                                                                                     |     | 96              | 100                 | 100             | 5              | 43            | 85            | 41           | 48,8%          | 100                |
| Outdoor Facilities                                                                                                                    |     | 683             | 1 056               | 1 100           | 16             | 755           | 920           | 165          | 17,9%          | 1 100              |
| <b>Other assets</b>                                                                                                                   |     | 2 013           | 1 703               | 2 104           | 182            | 1 911         | 1 889         | (22)         | -1,2%          | 2 104              |
| Operational Buildings                                                                                                                 |     | 1 182           | 996                 | 1 286           | 86             | 1 232         | 1 101         | (132)        | -12,0%         | 1 286              |
| Municipal Offices                                                                                                                     |     | 1 182           | 996                 | 1 286           | 86             | 1 232         | 1 101         | (132)        | -12,0%         | 1 286              |
| Housing                                                                                                                               |     | 832             | 707                 | 818             | 96             | 678           | 788           | 110          | 13,9%          | 818                |
| Staff Housing                                                                                                                         |     | 257             | 207                 | 203             | 52             | 138           | 162           | 24           | 14,6%          | 203                |
| Social Housing                                                                                                                        |     | 575             | 500                 | 615             | 44             | 540           | 626           | 86           | 13,8%          | 615                |
| <b>Intangible Assets</b>                                                                                                              |     | 2 676           | 4 297               | 4 297           | 55             | 3 427         | 3 652         | 226          | 6,2%           | 4 297              |
| Servitudes                                                                                                                            |     |                 |                     |                 | -              | -             | -             | -            |                | -                  |
| Licences and Rights                                                                                                                   |     | 2 676           | 4 297               | 4 297           | 55             | 3 427         | 3 652         | 226          | 6,2%           | 4 297              |
| Computer Software and Applications                                                                                                    |     | 2 676           | 4 297               | 4 297           | 55             | 3 427         | 3 652         | 226          | 6,2%           | 4 297              |
| <b>Computer Equipment</b>                                                                                                             |     | 355             | 337                 | 337             | 9              | 136           | 286           | 149          | 52,3%          | 337                |
| Computer Equipment                                                                                                                    |     | 355             | 337                 | 337             | 9              | 136           | 286           | 149          | 52,3%          | 337                |
| <b>Furniture and Office Equipment</b>                                                                                                 |     | 43              | 70                  | 69              | -              | 19            | 58            | 40           | 67,9%          | 69                 |
| Furniture and Office Equipment                                                                                                        |     | 43              | 70                  | 69              | -              | 19            | 58            | 40           | 67,9%          | 69                 |
| <b>Machinery and Equipment</b>                                                                                                        |     | 1 130           | 1 408               | 1 325           | 87             | 645           | 1 116         | 471          | 42,2%          | 1 325              |
| Machinery and Equipment                                                                                                               |     | 1 130           | 1 408               | 1 325           | 87             | 645           | 1 116         | 471          | 42,2%          | 1 325              |
| <b>Transport Assets</b>                                                                                                               |     | 6 545           | 6 306               | 6 334           | 335            | 4 986         | 5 677         | 691          | 12,2%          | 6 334              |
| Transport Assets                                                                                                                      |     | 6 545           | 6 306               | 6 334           | 335            | 4 986         | 5 677         | 691          | 12,2%          | 6 334              |
| <b>Total Repairs and Maintenance Expenditure</b>                                                                                      | 1   | 57 354          | 64 342              | 66 249          | 3 195          | 51 662        | 54 965        | 3 303        | 6,0%           | 66 249             |

| WC015 Swartland - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April |     |                 |                     |                 |                |               |               |              |                |                    |
|-------------------------------------------------------------------------------------------------------------|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description                                                                                                 | Ref | 2021/22         | Budget Year 2022/23 |                 |                |               |               |              |                |                    |
|                                                                                                             |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands                                                                                                 | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Depreciation by Asset Class/Sub-class</u></b>                                                         |     |                 |                     |                 |                |               |               |              |                |                    |
| <b><u>Infrastructure</u></b>                                                                                |     | 76 477          | 82 486              | 80 831          | 6 124          | 62 082        | 68 167        | 6 086        | 8,9%           | 80 831             |
| Roads Infrastructure                                                                                        |     | 24 671          | 30 645              | 29 211          | 2 057          | 20 841        | 23 543        | 2 702        | 11,5%          | 29 211             |
| Roads                                                                                                       |     | 23 406          | 29 347              | 27 841          | 1 949          | 19 747        | 22 461        | 2 715        | 12,1%          | 27 841             |
| Road Structures                                                                                             |     | 822             | 833                 | 903             | 72             | 725           | 709           | (16)         | -2,3%          | 903                |
| Road Furniture                                                                                              |     | 442             | 465                 | 467             | 36             | 369           | 373           | 4            | 1,0%           | 467                |
| Storm water Infrastructure                                                                                  |     | 4 564           | 4 776               | 4 776           | 380            | 3 854         | 3 821         | (33)         | -0,9%          | 4 776              |
| Drainage Collection                                                                                         |     | 889             | 935                 | 935             | 74             | 754           | 748           | (6)          | -0,8%          | 935                |
| Storm water Conveyance                                                                                      |     | 3 675           | 3 842               | 3 842           | 306            | 3 100         | 3 073         | (27)         | -0,9%          | 3 842              |
| Electrical Infrastructure                                                                                   |     | 12 862          | 13 392              | 13 462          | 1 060          | 10 768        | 10 756        | (12)         | -0,1%          | 13 462             |
| Power Plants                                                                                                |     | 3               | 3                   | 3               | 0              | 2             | 2             | 0            | 1,5%           | 3                  |
| HV Transmission Conductors                                                                                  |     | 29              | 37                  | 37              | 2              | 24            | 30            | 6            | 20,4%          | 37                 |
| MV Substations                                                                                              |     | 1 837           | 1 943               | 2 043           | 161            | 1 649         | 1 615         | (35)         | -2,2%          | 2 043              |
| MV Switching Stations                                                                                       |     | 1 098           | 1 219               | 1 289           | 102            | 1 039         | 1 017         | (22)         | -2,2%          | 1 289              |
| MV Networks                                                                                                 |     | 6 905           | 7 291               | 7 191           | 570            | 5 784         | 5 773         | (11)         | -0,2%          | 7 191              |
| LV Networks                                                                                                 |     | 2 779           | 2 675               | 2 675           | 206            | 2 092         | 2 140         | 47           | 2,2%           | 2 675              |
| Capital Spares                                                                                              |     | 212             | 224                 | 224             | 17             | 176           | 179           | 3            | 1,6%           | 224                |
| Water Supply Infrastructure                                                                                 |     | 15 186          | 16 005              | 15 960          | 1 258          | 12 747        | 12 777        | 30           | 0,2%           | 15 960             |
| Dams and Weirs                                                                                              |     | 253             | 281                 | 281             | 21             | 210           | 225           | 15           | 6,4%           | 281                |
| Boreholes                                                                                                   |     | 169             | 179                 | 179             | 14             | 141           | 143           | 2            | 1,6%           | 179                |
| Reservoirs                                                                                                  |     | 2 661           | 2 816               | 2 816           | 219            | 2 216         | 2 253         | 37           | 1,6%           | 2 816              |
| Pump Stations                                                                                               |     | 571             | 618                 | 618             | 50             | 506           | 494           | (12)         | -2,3%          | 618                |
| Water Treatment Works                                                                                       |     | 130             | 139                 | 139             | 11             | 108           | 111           | 3            | 2,6%           | 139                |
| Bulk Mains                                                                                                  |     | 1 263           | 1 293               | 1 548           | 121            | 1 223         | 1 188         | (35)         | -3,0%          | 1 548              |
| Distribution                                                                                                |     | 10 139          | 10 680              | 10 380          | 823            | 8 343         | 8 364         | 21           | 0,2%           | 10 380             |
| Sanitation Infrastructure                                                                                   |     | 16 002          | 17 024              | 16 771          | 1 317          | 13 344        | 13 468        | 123          | 0,9%           | 16 771             |
| Pump Station                                                                                                |     | 14 958          | 15 863              | 15 611          | 1 231          | 12 471        | 12 539        | 68           | 0,5%           | 15 611             |
| Reticulation                                                                                                |     | 1 044           | 1 160               | 1 160           | 86             | 873           | 928           | 55           | 5,9%           | 1 160              |
| Solid Waste Infrastructure                                                                                  |     | 3 192           | 643                 | 649             | 52             | 528           | 3 803         | 3 275        | 86,1%          | 649                |
| Landfill Sites                                                                                              |     | 3 069           | 517                 | 517             | 41             | 420           | 3 698         | 3 278        | 88,6%          | 517                |
| Waste Drop-off Points                                                                                       |     | 122             | 126                 | 132             | 11             | 108           | 105           | (3)          | -3,1%          | 132                |
| Rail Infrastructure                                                                                         |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b><u>Community Assets</u></b>                                                                              |     | 5 471           | 5 778               | 6 469           | 485            | 4 901         | 5 037         | 136          | 2,7%           | 6 469              |
| Community Facilities                                                                                        |     | 2 625           | 2 786               | 3 325           | 244            | 2 474         | 2 552         | 77           | 3,0%           | 3 325              |
| Halls                                                                                                       |     | 719             | 752                 | 1 052           | 74             | 751           | 781           | 30           | 3,9%           | 1 052              |
| Centres                                                                                                     |     | 407             | 431                 | 431             | 33             | 339           | 345           | 6            | 1,6%           | 431                |
| Clinics/Care Centres                                                                                        |     | 394             | 435                 | 435             | 32             | 328           | 348           | 20           | 5,7%           | 435                |
| Museums                                                                                                     |     | 15              | 16                  | 16              | 1              | 13            | 13            | 0            | 2,0%           | 16                 |
| Libraries                                                                                                   |     | 454             | 477                 | 477             | 37             | 378           | 382           | 4            | 0,9%           | 477                |
| Cemeteries/Crematoria                                                                                       |     | 208             | 199                 | 219             | 17             | 176           | 171           | (5)          | -2,7%          | 219                |
| Parks                                                                                                       |     | 27              | 55                  | 62              | 3              | 26            | 48            | 23           | 47,2%          | 62                 |
| Public Open Space                                                                                           |     | 207             | 216                 | 427             | 30             | 303           | 299           | (3)          | -1,0%          | 427                |
| Public Ablution Facilities                                                                                  |     | 178             | 188                 | 189             | 15             | 148           | 151           | 2            | 1,7%           | 189                |
| Taxi Ranks/Bus Terminals                                                                                    |     | 16              | 17                  | 17              | 1              | 14            | 14            | 0            | 2,6%           | 17                 |
| Sport and Recreation Facilities                                                                             |     | 2 846           | 2 992               | 3 144           | 241            | 2 426         | 2 485         | 59           | 2,4%           | 3 144              |
| Indoor Facilities                                                                                           |     | 1 424           | 1 518               | 1 520           | 117            | 1 186         | 1 215         | 30           | 2,4%           | 1 520              |
| Outdoor Facilities                                                                                          |     | 1 422           | 1 474               | 1 625           | 124            | 1 241         | 1 270         | 29           | 2,3%           | 1 625              |
| <b><u>Investment properties</u></b>                                                                         |     | 59              | 63                  | 63              | 3              | 43            | 50            | 7            | 13,9%          | 63                 |
| Revenue Generating                                                                                          |     | 59              | 63                  | 63              | 3              | 43            | 50            | 7            | 13,9%          | 63                 |
| Improved Property                                                                                           |     | 59              | 63                  | 63              | 3              | 43            | 50            | 7            | 13,9%          | 63                 |

| Description                           | Ref | 2021/22 | Budget Year 2022/23 |          |         |        |        |       |       |           |
|---------------------------------------|-----|---------|---------------------|----------|---------|--------|--------|-------|-------|-----------|
|                                       |     | Audited | Original            | Adjusted | Monthly | YearTD | YearTD | YTD   | YTD % | Full Year |
| R thousands                           | 1   |         |                     |          |         |        |        |       |       |           |
| <u>Other assets</u>                   |     | 1 656   | 2 234               | 3 328    | 211     | 2 139  | 2 444  | 304   | 12,4% | 3 328     |
| Operational Buildings                 |     | 1 459   | 1 593               | 2 647    | 193     | 1 956  | 1 907  | (49)  | -2,6% | 2 647     |
| Municipal Offices                     |     | 936     | 1 025               | 2 075    | 150     | 1 520  | 1 450  | (70)  | -4,9% | 2 075     |
| Workshops                             |     | 2       | 0                   | 4        | 0       | 2      | 2      | 1     | 28,9% | 4         |
| Yards                                 |     | 5       | 5                   | 5        | 0       | 4      | 4      | 0     | 1,6%  | 5         |
| Stores                                |     | 516     | 563                 | 563      | 42      | 430    | 450    | 20    | 4,5%  | 563       |
| Housing                               |     | 198     | 641                 | 681      | 18      | 183    | 537    | 353   | 65,8% | 681       |
| Staff Housing                         |     | 167     | 216                 | 256      | 17      | 161    | 197    | 36    | 18,2% | 256       |
| Social Housing                        |     | 31      | 425                 | 425      | 1       | 23     | 340    | 318   | 93,4% | 425       |
| <u>Intangible Assets</u>              |     | 192     | 251                 | 251      | 16      | 159    | 201    | 42    | 20,9% | 251       |
| Licences and Rights                   |     | 192     | 251                 | 251      | 16      | 159    | 201    | 42    | 20,9% | 251       |
| Computer Software and Applications    |     | 192     | 251                 | 251      | 16      | 159    | 201    | 42    | 20,9% | 251       |
| <u>Computer Equipment</u>             |     | 1 276   | 2 123               | 2 101    | 120     | 1 218  | 1 685  | 467   | 27,7% | 2 101     |
| Computer Equipment                    |     | 1 276   | 2 123               | 2 101    | 120     | 1 218  | 1 685  | 467   | 27,7% | 2 101     |
| <u>Furniture and Office Equipment</u> |     | 498     | 581                 | 664      | 47      | 475    | 515    | 40    | 7,8%  | 664       |
| Furniture and Office Equipment        |     | 498     | 581                 | 664      | 47      | 475    | 515    | 40    | 7,8%  | 664       |
| <u>Machinery and Equipment</u>        |     | 2 037   | 2 536               | 2 652    | 176     | 1 795  | 2 098  | 304   | 14,5% | 2 652     |
| Machinery and Equipment               |     | 2 037   | 2 536               | 2 652    | 176     | 1 795  | 2 098  | 304   | 14,5% | 2 652     |
| <u>Transport Assets</u>               |     | 3 150   | 5 716               | 5 411    | 267     | 2 744  | 4 390  | 1 645 | 37,5% | 5 411     |
| Transport Assets                      |     | 3 150   | 5 716               | 5 411    | 267     | 2 744  | 4 390  | 1 645 | 37,5% | 5 411     |
| Total Depreciation                    | 1   | 90 817  | 101 768             | 101 768  | 7 448   | 75 556 | 84 587 | 9 031 | 10,7% | 101 768   |

## Section 13 – Quality certification

### QUALITY CERTIFICATE

I, Joggie Scholtz, the municipal manager of Swartland Municipality, hereby certify that -

(mark as appropriate)

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state of affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month of **April 2023** has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

**Print Name:** Mark Bolton

Chief Financial Officer of Swartland Municipality (WC015)

Signature



**Print Name:** Joggie Scholtz

Municipal Manager of Swartland Municipality (WC015)

Signature



**Date:** 12 May 2023

## The Executive Mayor

I have considered the report in terms of S54 of the MFMA and is satisfied that our performance to date is in accordance with the commitments given as contained in the Service Delivery and Budget Implementation Plan, unless specifically stated otherwise.

Print Name: Mr H Cleophas

Executive Mayor of Swartland Municipality (WC015)

Signature

A handwritten signature in black ink, appearing to be 'H Cleophas', written over a horizontal line.

Date: 15 May 2023